

CHILHAM VILLAGE HALL

England & Wales · Charity number 302715

Details

Other names	VILLAGE HALL
Status	Registered
Legal form	Other
Registered	1963-05-13
Register	View on the Charity Commission register

Contact

Address	Chilham Village Hall Chilham Castle Estate Chilham Canterbury Kent CT4 8DB
Phone	07395376262
Email	trustees@chilhamhall.co.uk
Website	www.chilhamhall.co.uk

Activities

Objects: THE OBJECT OF THE CHARITY IS THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR USE BY THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS.

Activities: The administration, maintenance and upkeep of Chilham village hall for use in accordance with the objects set out in the constitution.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF CHILHAM AND THE SURROUNDING NEIGHBOURHOOD.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£61,949	£43,555	-	-
2024-09-30	£46,731	£70,192	-	-
2023-09-30	£51,893	£35,362	-	-
2022-09-30	£53,863	£33,839	-	-
2021-09-30	£39,081	£30,251	-	-

Trustees

Name	Role	Appointed
Mary Burwell	Chair	2020-01-13
JUSTINE STALEY		
Michael Elliot Wall		2020-01-17
Zoe Martin		2023-05-24

CHILHAM VILLAGE HALL

England & Wales - Charity number 302715

Accounts

Charity Number: 302715

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

<u>CHARITY NUMBER</u>	302715
<u>WORKING NAME</u>	Chilham Village Hall
<u>PRINCIPAL ADDRESS</u>	Chilham Castle Estate Maidstone Road Canterbury Kent CT4 8DB
<u>TRUSTEES</u>	Mary Burwell Chairman Michael Wall Secretary and Treasurer Justine Staley Zoe Martin
<u>INDEPENDENT EXAMINER</u>	E.B. Taylor 34 The Freedown St Margaret's-at-Cliffe Dover Kent CT15 6BD

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	5	Balance sheet
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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

Reference and administration

The names of trustees, the principal address and other administrative information has been shown on the previous page.

Structure, governance and management

The association was registered as a charity, number 302715 under the scheme dated 22nd September 1998 as amended by resolutions dated 11th August 2010 and 14th November 2012 and which replaced the previous scheme dated 20th July 1950.

Trustees are appointed by the management committee.

Objectives and activities

The principle objectives of the charity are to provide and maintain the village hall for use by the inhabitants of the village of Chilham and the surrounding area.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission

Achievements and performance

The Hall is licensed for civil wedding ceremonies by the Ashford Borough Council.

The trustees continue to take all necessary steps to maintain the standards of maintenance that the building has attained so far.

Financial review

The charity experienced increased demand for hire this year for both wedding and other functions with hire income up 36% from the prior year (last year decrease of 10%). Operating expenses were consistent with last year and included further expenditure on the hall's electrical infrastructure.

The charity also spent capital funds of £1,970 on new fencing for the carpark.

This meant the charity had a surplus of £18,394 for this year.

In the next year, the charity plans further refurbishment of the lighting and electrical infrastructure in the hall and painting of the hall's interior.

The Trustees constantly review the planning of future remedial work in the light of each item's urgency and the available funds.

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

Reserve Policy

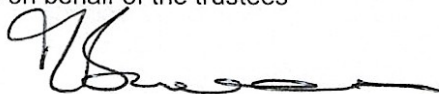
The Trustees maintain a general reserve to provide sufficient funds to cover running costs for six months. No adjustment to this reserve was considered necessary.

The Trustees decided to increase the Heater Replacement reserve to £10,500 to allow for inflation.

Financial results

As reported in the accompanying Statement of Financial Activities, there was a surplus of income over expenditure of £18,394. After deducting the transfer to reserves, £17,894 has been added to the surplus balance brought forward of £34,410 which gives £52,304 to carry forward.

Signed on behalf of the trustees



Mary Burwell - Chair on behalf of the Trustees

23 January 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHILHAM VILLAGE HALL MANAGEMENT COMMITTEE
ON THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

I report on the accounts for the year ended 30th September 2025 set out on pages 4 to 10. The accounts comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year ended 30th September 2025 under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:-

Examine the accounts under section 145 of the Charities Act 2011,

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1 which gives me reasonable cause to believe that in any material respect, the requirements:-

a to keep accounting records in accordance with section 130 of the Charities Act 2011; and

b to prepare accounts which accord with the accounting records and comply with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



E.B. Taylor, FCA
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St Margaret's-at-Cliffe
Dover
Kent
CT15 6BD

23rd January 2026

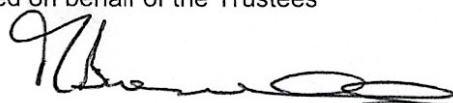
CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

	<u>Notes</u>	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
INCOMING RESOURCES	3				
Incoming resources from generated funds					
Voluntary income		0	0	0	0
Activities for generating funds		0	0	0	0
Investment income		1,368	0	1,368	1,631
Incoming resources from charitable activities		60,581	0	60,581	45,100
Total incoming resources		<u>61,949</u>	<u>0</u>	<u>61,949</u>	<u>46,731</u>
RESOURCES EXPENDED	4				
Fundraising and trading costs		0		0	0
Charitable activities		43,305	0	43,305	70,042
Governance costs		250		250	150
Total resources expended		<u>43,555</u>	<u>0</u>	<u>43,555</u>	<u>70,192</u>
Net incoming/(outgoing) resources		18,394	0	18,394	(23,461)
Transfer (to)/from General reserve		0	0	0	(3,500)
Transfer (to)/from Heaters reserve		(500)	0	(500)	(415)
Total funds brought forward		34,410	0	34,410	61,786
Total funds carried forward		<u>52,304</u>	<u>0</u>	<u>52,304</u>	<u>34,410</u>

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
BALANCE SHEET
AS AT
30TH SEPTEMBER 2025**

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
FIXED ASSETS					
Tangible assets	9	1,475,550	0	1,475,550	1,475,550
CURRENT ASSETS					
Debtors and prepayments	10	6,841	0	6,841	2,334
Cash at bank		98,189	0	98,189	82,107
Total current assets		105,030	0	105,030	84,441
LESS: CURRENT LIABILITIES					
Amounts due within one year	11	18,932	0	18,932	16,737
NET CURRENT ASSETS		86,098	0	86,098	67,704
TOTAL ASSETS LESS CURRENT LIABILITIES		1,561,648	0	1,561,648	1,543,254
NET ASSETS		1,561,648	0	1,561,648	1,543,254
FUNDS OF THE CHARITY					
Unrestricted funds		52,304	0	52,304	34,410
General reserve	12	20,844	0	20,844	20,844
Heater replacement reserve	12	10,500	0	10,500	10,000
Revaluation account		1,478,000	0	1,478,000	1,478,000
Total funds		1,561,648	0	1,561,648	1,543,254

Signed on behalf of the Trustees



M. Burwell - Chairman
23 January 2026

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) issued on 16th July 2014, and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Hire income is recognised at the time of hire.

Grants and other income are recognised at the time it is received by the Management Committee.

Hire deposits are returnable and are therefore not recognised in the SoFA.

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Management Committee to pay out resources.

Hall running costs include all costs incurred in operating and maintaining the Village Hall.

Hall refurbishment costs include all costs incurred in replacing or upgrading the building structure, fittings and equipment in the Village Hall.

Administration costs are those expenses incurred in operation and administering the Charity.

Tangible fixed assets

Freehold property has been revalued in line with the Charity's insurance valuation carried out in 2014. The increase in value has been transferred to Revaluation Reserve.

Equipment is shown at its original cost. All additions and replacements are written off in the SoFA when the costs are incurred.

Stocks

Stocks of consumables are considered to be negligible and are written off when purchased.

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
3	<u>Analysis of incoming resources</u>			
<u>Voluntary income</u>				
Donations	0	0	0	0
<u>Activities from generating funds</u>				
Fund raising	0	0	0	0
<u>Investment income</u>				
Bank interest	1,368	0	1,368	1,631
<u>Incoming resources from charitable activities</u>				
Letting fees	60,581	0	60,581	45,100
Grants received	0	0	0	0
Other income	0	0	0	0
	<u>60,581</u>	<u>0</u>	<u>60,581</u>	<u>45,100</u>
4	<u>Analysis of resources expended</u>			
<u>Fundraising and trading costs</u>				
Fund raising	0	0	0	0
<u>Charitable activities</u>				
Charitable activities	0	0	0	0
Hall running costs	36,730	0	36,730	40,761
Hall refurbishment costs	5,929	0	5,929	28,553
Administration costs	646	0	646	728
	<u>43,305</u>	<u>0</u>	<u>43,305</u>	<u>70,042</u>
<u>Governance costs</u>				
Independent examiner's fee	250	0	250	150

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
5	<u>Trustees' expenses</u>	
	<u>Number of trustees who were paid</u>	
	<u>expenses</u>	<u>expenses</u>
	<u>1</u>	<u>3</u>
	<u>Nature of expenses paid</u>	
	Re-imbursed of out of pocket expenses:	
	for administration, postage and phone	8
	8	8
	for maintenance materials	206
	182	206
	for refurbishment equipment	2,960
	0	2,960
	for cleaning materials	698
	0	698
	for other expenses	951
	370	951
	<u>560</u>	<u>4,823</u>
	<u>560</u>	<u>4,823</u>
6	<u>Fees for examination of the accounts</u>	
	Independent examiner's fee	150
	250	150
	<u>250</u>	<u>150</u>
7	<u>Paid employees</u>	
	<u>Staff costs</u>	
	Gross wages and salaries	15,804
	16,526	15,804
	<u>16,526</u>	<u>15,804</u>
	<u>Average number of full-time equivalent</u>	
	employees in the year.	2
	2	2
	<u>2</u>	<u>2</u>
	Chilham Village Hall Management committee makes no contributions to any pension fund (2024 - £nil)	
8	<u>Grant making</u>	
	Chilham Village Hall Management committee have made no grants during the year ended 30th September 2025 (2024 - £nil)	

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

9 <u>Tangible fixed assets</u>	<u>£</u>	<u>£</u>	<u>£</u>
	<u>Freehold land & buildings</u>	<u>Fixtures, fittings and equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u> <u>£</u>	<u>£</u>
Valuation at 1st October 2024	1,475,000	550	1,475,550
Additions	0	0	0
Revaluation	0	0	0
Balance at 30th September 2025	<u>1,475,000</u>	<u>550</u>	<u>1,475,550</u>
Depreciation at 1st October 2024	0	0	0
Charge for year	0	0	0
Adjustment on disposal	0	0	0
Balance at 30th September 2025	<u>0</u>	<u>0</u>	<u>0</u>
W.D.V. at 30th September 2025	<u>1,475,000</u>	<u>550</u>	<u>1,475,550</u>
W.D.V. at 30th September 2024	<u>1,475,000</u>	<u>550</u>	<u>1,475,550</u>

Tangible fixed assets have traditionally been shown at their original cost which occurred in excess of seventy years ago. A survey carried out by the Charity's insurers in 2014 suggested a valuation of £1,480,000 and the buildings are insured for that amount plus annual increments to take account of inflation. The trustees have therefore agreed that the valuation amount, less the £5,000 cost of property sold since 2014 is an appropriate valuation.

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2025

	<u>2025</u> £	<u>2024</u> £
10 <u>Debtors and prepayments</u>		
Prepayments	6,841	2,334
	<u>6,841</u>	<u>2,334</u>
11 <u>Creditors and accruals</u>		
Sundry creditors	939	650
Deposits for future hires	17,993	16,087
	<u>18,932</u>	<u>16,737</u>

12 General reserve

The reserve was made up of an estimated six months' expenses, should there be an interruption of income.

It has been decided as expenses are in line with this reserve, it would not require any adjustment allocation this year

Heater replacement reserve

The Heater Replacement reserve was set up in 2014 to spread the cost of replacing heaters which at the time had an expected life of five years.

This reserve was increased by £550 this year to allow for inflation.

	<u>Balance at</u> <u>30-9-2024</u>	<u>Paid in</u> <u>year</u>	<u>Adjustment</u> <u>in year</u>	<u>Balance at</u> <u>30-9-2025</u>
Six month's expenses	20,844	0	0	20,844
Heater replacement	10,000	500	0	10,500
	<u>30,844</u>	<u>500</u>	<u>0</u>	<u>31,344</u>

These two funds are considered to be Designated Funds.

CHILHAM VILLAGE HALL

England & Wales - Charity number 302715

Accounts

Charity Number: 302715

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

<u>CHARITY NUMBER</u>	302715
<u>WORKING NAME</u>	Chilham Village Hall
<u>PRINCIPAL ADDRESS</u>	Chilham Castle Estate Maidstone Road Canterbury Kent CT4 8DB
<u>TRUSTEES</u>	Mary Burwell Chairman Michael Wall Secretary and Treasurer Susan Fowler (resigned 18 March 2024) Justine Staley Zoe Martin
<u>INDEPENDENT EXAMINER</u>	E.B. Taylor 34 The Freedown St Margaret's-at-Cliffe Dover Kent CT15 6BD

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

Reference and administration

The names of trustees, the principal address and other administrative information has been shown on the previous page.

Structure, governance and management

The association was registered as a charity, number 302715 under the scheme dated 22nd September 1998 as amended by resolutions dated 11th August 2010 and 14th November 2012 and which replaced the previous scheme dated 20th July 1950.

Trustees are appointed by the management committee.

Objectives and activities

The principle objectives of the charity are to provide and maintain the village hall for use by the inhabitants of the village of Chilham and the surrounding area.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission

Achievements and performance

The Hall is licensed for civil wedding ceremonies by the Ashford Borough Council.

The trustees continue to take all necessary steps to maintain the standards of maintenance that the building has attained so far.

Financial review

The charity experienced consistent demand for hire this year for both wedding and other functions with hire income falling only 10% from the prior year. Operating expenses increased 18% due to higher inflation and extra expenditure on the hall's electrical infrastructure and costs to produce a new website for the hall.

The charity also spent capital funds on a refurbishment of the catering area including a new kitchen for a total cost of £28,553.

This meant the charity had a deficit of £23,461 for this year.

In the next year, the charity plans further refurbishment of the lighting and electrical infrastructure in the hall.

The Trustees constantly review the planning of future remedial work in the light of each item's urgency and the available funds.

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

Reserve Policy

The Trustees added £3,500 to the general reserve, thus providing sufficient funds to cover running costs for six months. It was decided to increase the the Heater Replacement reserve to £10,000.

Financial results

As reported in the accompanying Statement of Financial Activities, there was an deficit of income over expenditure of £23,461. After deducting transfer to reserves, £27,375 has been deducted from the surplus balance brought forward of £61,786 which gives £34,410 to carry forward.

Signed on behalf of the trustees



Mary Burwell - Chair on behalf of the Trustees
5th January 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHILHAM VILLAGE HALL MANAGEMENT COMMITTEE
ON THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

I report on the accounts for the year ended 30th September 2024 set out on pages 4 to 9. The accounts comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year ended 30th September 2024 under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:-

Examine the accounts under section 145 of the Charities Act 2011,

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

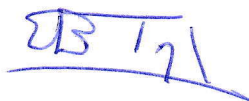
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1 which gives me reasonable cause to believe that in any material respect, the requirements:-

a to keep accounting records in accordance with section 130 of the Charities Act 2011; and

b to prepare accounts which accord with the accounting records and comply with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



E.B. Taylor, FCA
34 The Freedown
St Margaret's-at-Cliffe
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CT15 6BD

6th January 2025

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

	<u>Notes</u>	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
INCOMING RESOURCES	3				
Incoming resources from generated funds					
Voluntary income		0		0	0
Activities for generating funds		0		0	0
Investment income		1,631		1,631	993
Incoming resources from charitable activities		45,100	0	45,100	50,900
Total incoming resources		<u>46,731</u>	<u>0</u>	<u>46,731</u>	<u>51,893</u>
RESOURCES EXPENDED	4				
Fundraising and trading costs		0		0	0
Charitable activities		70,042	0	70,042	35,212
Governance costs		150		150	150
Total resources expended		<u>70,192</u>	<u>0</u>	<u>70,192</u>	<u>35,362</u>
Net incoming/(outgoing) resources		(23,461)	0	(23,461)	16,531
Transfer (to)/from General reserve		(3,500)	0	(3,500)	(8,000)
Transfer (to)/from Heaters reserve		(415)	0	(415)	(2,000)
Total funds brought forward		61,786	0	61,786	55,255
Total funds carried forward		<u>34,410</u>	<u>0</u>	<u>34,410</u>	<u>61,786</u>

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
BALANCE SHEET
AS AT
30TH SEPTEMBER 2024

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS				
Tangible assets	9	1,475,550	0	1,475,550
CURRENT ASSETS				
Debtors and prepayments	10	2,334	0	2,017
Cash at bank		82,107	0	104,352
Total current assets		84,441	0	106,369
LESS: CURRENT LIABILITIES				
Amounts due within one year	11	16,737	0	15,204
NET CURRENT ASSETS		67,704	0	91,165
TOTAL ASSETS LESS CURRENT LIABILITIES		1,543,254	0	1,566,715
NET ASSETS		1,543,254	0	1,566,715
FUNDS OF THE CHARITY				
Unrestricted funds		34,410	0	61,786
General reserve	12	20,844	0	17,344
Heater replacement reserve	12	10,000	0	9,585
Revaluation account		1,478,000	0	1,478,000
Total funds		1,543,254	0	1,566,715

Signed on behalf of the Trustees



M. Burwell - Chairman
5th January 2025

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) issued on 16th July 2014, and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Hire income is recognised at the time of hire.

Grants and other income are recognised at the time it is received by the Management Committee.

Hire deposits are returnable and are therefore not recognised in the SoFA.

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Management Committee to pay out resources.

Hall running costs include all costs incurred in operating and maintaining the Village Hall.

Hall refurbishment costs include all costs incurred in replacing or upgrading the building structure, fittings and equipment in the Village Hall.

Administration costs are those expenses incurred in operation and administering the Charity.

Tangible fixed assets

Freehold property has been revalued in line with the Charity's insurance valuation carried out in 2014. The increase in value has been transferred to Revaluation Reserve.

Equipment is shown at its original cost. All additions and replacements are written off in the SoFA when the costs are incurred.

Stocks

Stocks of consumables are considered to be negligible and are written off when purchased.

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
3	<u>Analysis of incoming resources</u>			
<u>Voluntary income</u>				
Donations	0	0	0	0
<u>Activities from generating funds</u>				
Fund raising	0	0	0	0
<u>Investment income</u>				
Bank interest	1,631	0	1,631	993
<u>Incoming resources from charitable activities</u>				
Letting fees	45,100	0	45,100	50,108
Grants received	0	0	0	792
Other income	0	0	0	0
	<u>45,100</u>	<u>0</u>	<u>45,100</u>	<u>50,900</u>
4	<u>Analysis of resources expended</u>			
<u>Fundraising and trading costs</u>				
Fund raising	0	0	0	0
<u>Charitable activities</u>				
Charitable activities	0	0	0	0
Hall running costs	40,761	0	40,761	34,667
Hall refurbishment costs	28,553	0	28,553	0
Administration costs	728	0	728	545
	<u>70,042</u>	<u>0</u>	<u>70,042</u>	<u>35,212</u>
<u>Governance costs</u>				
Independent examiner's fee	150	0	150	150

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
5		
<u>Trustees' expenses</u>		
<u>Number of trustees who were paid expenses</u>	<u>3</u>	<u>5</u>
 <u>Nature of expenses paid</u>		
Re-imbursed of out of pocket expenses:		
for administration, postage and phone	8	0
for maintenance materials	206	2,335
for refurbishment equipment	2,960	0
for cleaning materials	698	812
for other expenses	951	711
	<u>4,823</u>	<u>3,858</u>
 6		
<u>Fees for examination of the accounts</u>		
Independent examiner's fee	<u>150</u>	<u>150</u>
 7		
<u>Paid employees</u>		
<u>Staff costs</u>		
Gross wages and salaries	<u>15,804</u>	<u>11,912</u>
 Average number of full-time equivalent employees in the year.	<u>2</u>	<u>2</u>
 Chilham Village Hall Management committee makes no contributions to any pension fund (2023 - £nil)		
 8		
<u>Grant making</u>		
Chilham Village Hall Management committee have made no grants during the year ended 30th September 2024 (2023 - £nil)		

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

9 <u>Tangible fixed assets</u>	<u>£</u>	<u>£</u>	<u>£</u>
	<u>Freehold</u> <u>land &</u> <u>buildings</u> <u>£</u>	<u>Fixtures,</u> <u>fittings and</u> <u>equipment</u> <u>£</u> <u>£</u>	<u>Total</u> <u>£</u>
Valuation at 1st October 2023	1,475,000	550	1,475,550
Additions	0	0	0
Revaluation	0	0	0
Balance at 30th September 2024	<u>1,475,000</u>	<u>550</u>	<u>1,475,550</u>
Depreciation at 1st October 2023	0	0	0
Charge for year	0	0	0
Adjustment on disposal	0	0	0
Balance at 30th September 2024	<u>0</u>	<u>0</u>	<u>0</u>
W.D.V. at 30th September 2024	<u>1,475,000</u>	<u>550</u>	<u>1,475,550</u>
W.D.V. at 30th September 2023	<u>1,475,000</u>	<u>550</u>	<u>1,475,550</u>

Tangible fixed assets have traditionally been shown at their original cost which occurred in excess of seventy years ago. A survey carried out by the Charity's insurers in 2014 suggested a valuation of £1,480,000 and the buildings are insured for that amount plus annual increments to take account of inflation. The trustees have therefore agreed that the valuation amount, less the £5,000 cost of property sold since 2014 is an appropriate valuation.

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2024

	<u>2024</u> £	<u>2023</u> £
10 <u>Debtors and prepayments</u>		
Prepayments	2,334	2,017
	<u>2,334</u>	<u>2,017</u>
11 <u>Creditors and accruals</u>		
Sundry creditors	650	1,604
Deposits for future hires	16,087	13,600
	<u>16,737</u>	<u>15,204</u>

12 **General reserve**

The reserve was made up of an estimated three months' expenses, should there be an interruption of income.

In view of the reduction in income brought about by closures due to the coronavirus pandemic, it has been decided it would be prudent to increase the General Reserve to six months of expenses, so £3,500 was allocated to the reserve this year

Heater replacement reserve

The Heater Replacement reserve was set up in 2014 to spread the cost of replacing heaters which at the time had an expected life of five years.

This reserve was increased by £415 this year.

	<u>Balance at</u> <u>30-9-2023</u>	<u>Paid in</u> <u>year</u>	<u>Adjustment</u> <u>in year</u>	<u>Balance at</u> <u>30-9-2024</u>
Six month's expenses	17,344	3,500	0	20,844
Heater replacement	9,585	415	0	10,000
	<u>26,929</u>	<u>3,915</u>	<u>0</u>	<u>30,844</u>

These two funds are considered to be Designated Funds.

CHILHAM VILLAGE HALL

England & Wales - Charity number 302715

Accounts

Charity Number: 302715

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2023

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2023**

<u>CHARITY NUMBER</u>	302715
<u>WORKING NAME</u>	Chilham Village Hall
<u>PRINCIPAL ADDRESS</u>	Chilham Castle Estate Maidstone Road Canterbury Kent CT4 8DB
<u>TRUSTEES</u>	Mary Burwell Chairman Michael Wall Secretary and Treasurer Michael Marsh (resigned 31 December 2022) Ernest Taylor (resigned 31 December 2022) Susan Fowler Justine Staley Zoe Martin (appointed 24 May 2023)
<u>INDEPENDENT EXAMINER</u>	E.B. Taylor 34 The Freedown St Margaret's-at-Cliffe Dover Kent CT15 6BD

INDEX

Page	1 - 2	Trustees' report
	3	Independent examiner's report
	4	Statement of financial activities
	5	Balance sheet
	6 - 10	Notes to the financial statements

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT
FOR THE YEAR ENDED
30TH SEPTEMBER 2023

Reference and administration

The names of trustees, the principal address and other administrative information has been shown on the previous page.

Structure, governance and management

The association was registered as a charity, number 302715 under the scheme dated 22nd September 1998 as amended by resolutions dated 11th August 2010 and 14th November 2012 and which replaced the previous scheme dated 20th July 1950.

Trustees are appointed by the management committee.

Objectives and activities

The principle objectives of the charity are to provide and maintain the village hall for use by the inhabitants of the village of Chilham and the surrounding area.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission

Achievements and performance

The Hall is licensed for civil wedding ceremonies by the Ashford Borough Council.

The trustees continue to take all necessary steps to maintain the standards of maintenance that the building has attained so far.

Financial review

The charity experienced consistent demand for hire this year for both wedding and other functions with hire income falling only 7% from the prior year. Expenses rose however 4%, particularly with rising power and cleaning costs. A surplus of of £16,531 was achieved, this was 16% lower than the prior year.

The charity added broadband access to it's facilities this year which was funded for the first two years from a grant provided by the Chilham Parish Council.

The first part of the land exchange with "The Carpenters" owner, Mr Stephen French, consisting of the sale by the charity of the driveway for £5,000 was concluded in 2020. However, this year, Mr French withdrew from the second part of the exchange, to sell the cesspit area to the charity, citing that it was always subject to an agreement of terms. The committee decided not to pursue the land purchase any further as the benefit to the charity did not justify further costs.

The refurbishment of the Large Hall kitchen is planned for 2024.

The Trustees constantly review the planning of future remedial work in the light of each item's urgency and the available funds.

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2023

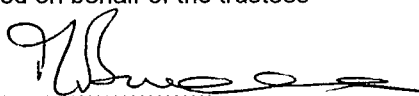
Reserve Policy

The Trustees added £8,000 to the general reserve, thus providing sufficient funds to cover running costs for six months. It was decided to increase the the Heater Replacement reserve by £2,000.

Financial results

As reported in the accompanying Statement of Financial Activities, there was an excess of income over expenditure of £16,531. After deducting transfer to reserves, £6,531 has been added to the balance brought forward of £55,255 which gives £61,786 to carry forward.

Signed on behalf of the trustees



.....
Mary Burwell - Chair on behalf of the Trustees
8 March 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHILHAM VILLAGE HALL MANAGEMENT COMMITTEE
ON THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

I report on the accounts for the year ended 30th September 2023 set out on pages 4 to 9. The accounts comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year ended 30th September 2023 under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:-

Examine the accounts under section 145 of the Charities Act 2011,

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect, the requirements:-
 - a to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - b to prepare accounts which accord with the accounting records and comply with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



E.B. Taylor, FCA
34 The Freedown
St Margaret's-at-Cliffe
Dover
Kent
CT15 6BD

9 March 2024

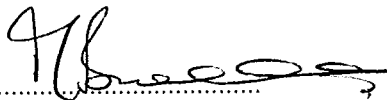
**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED
30TH SEPTEMBER 2023**

	Notes	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2023</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>
INCOMING RESOURCES	3				
Incoming resources from generated funds					
Voluntary income		0		0	0
Activities for generating funds		0		0	0
Investment income		993		993	47
Incoming resources from charitable activities		50,900	0	50,900	53,816
Total incoming resources		<u>51,893</u>	<u>0</u>	<u>51,893</u>	<u>53,863</u>
RESOURCES EXPENDED	4				
Fundraising and trading costs		0		0	0
Charitable activities		35,212	0	35,212	33,689
Governance costs		150		150	150
Total resources expended		<u>35,362</u>	<u>0</u>	<u>35,362</u>	<u>33,839</u>
Net incoming/(outgoing) resources		16,531	0	16,531	20,024
Transfer (to)/from General reserve		(8,000)	0	(8,000)	0
Transfer (to)/from Heaters reserve		(2,000)	0	(2,000)	0
Total funds brought forward		55,255	0	55,255	35,231
Total funds carried forward		<u>61,786</u>	<u>0</u>	<u>61,786</u>	<u>55,255</u>

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
BALANCE SHEET
AS AT
30TH SEPTEMBER 2023**

Notes	2023		2023	2022	
	Unrestricted Funds £	Restricted Funds £	Total £	Total £	
FIXED ASSETS					
Tangible assets	9	1,475,550	0	1,475,550	1,480,550
CURRENT ASSETS					
Debtors and prepayments	10	2,017	0	2,017	2,355
Cash at bank		104,352	0	104,352	89,227
Total current assets		106,369	0	106,369	91,582
LESS: CURRENT LIABILITIES					
Amounts due within one year	11	15,204	0	15,204	21,948
NET CURRENT ASSETS		91,165	0	91,165	69,634
TOTAL ASSETS LESS CURRENT LIABILITIES		1,566,715	0	1,566,715	1,550,184
NET ASSETS		1,566,715	0	1,566,715	1,550,184
FUNDS OF THE CHARITY					
Unrestricted funds		61,786	0	61,786	55,255
General reserve	12	17,344	0	17,344	9,344
Heater replacement reserve	12	9,585	0	9,585	7,585
Revaluation account		1,478,000	0	1,478,000	1,478,000
Total funds		1,566,715	0	1,566,715	1,550,184

Signed on behalf of the Trustees



 M. Burwell - Chairman
 8 March 2024

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2023

1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) issued on 16th July 2014, and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Hire income is recognised at the time of hire.

Grants and other income are recognised at the time it is received by the Management Committee.

Hire deposits are returnable and are therefore not recognised in the SoFA.

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Management Committee to pay out resources.

Hall running costs include all costs incurred in operating and maintaining the Village Hall.

Administration costs are those expenses incurred in operation and administering the Charity.

Tangible fixed assets

Freehold property has been revalued in line with the Charity's insurance valuation carried out in 2014. The increase in value has been transferred to Revaluation Reserve.

Equipment is shown at its original cost. All additions and replacements are written off in the SoFA when the costs are incurred.

Stocks

Stocks of consumables are considered to be negligible and are written off when purchased.

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2023

	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2023</u> <u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
3	<u>Analysis of incoming resources</u>			
<u>Voluntary income</u>				
Donations	0	0	0	0
<u>Activities from generating funds</u>				
Fund raising	0	0	0	0
<u>Investment income</u>				
Bank interest	993	0	993	47
<u>Incoming resources from charitable activities</u>				
Letting fees	50,108	0	50,108	53,186
Grants received	792	0	792	0
Other income	0	0	0	0
	<u>50,900</u>	<u>0</u>	<u>50,900</u>	<u>53,186</u>
4	<u>Analysis of resources expended</u>			
<u>Fundraising and trading costs</u>				
Fund raising	0	0	0	0
<u>Charitable activities</u>				
Charitable activities	0	0	0	0
Hall running costs	34,667	0	34,667	33,112
Administration costs	545	0	545	577
	<u>35,212</u>	<u>0</u>	<u>35,212</u>	<u>33,689</u>
<u>Governance costs</u>				
Independent examiner's fee	150	0	150	150

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2023

		<u>2023</u>		<u>2022</u>
		£		£
5	<u>Trustees' expenses</u>			
	<u>Number of trustees who were paid expenses</u>	<u>5</u>		<u>3</u>
	<u>Nature of expenses paid</u>			
	Re-imbursed out of pocket expenses:			
	for administration, postage and phone	0		0
	for maintenance materials	2,335		557
	for cleaning materials	812		872
	for other expenses	<u>711</u>		<u>1,035</u>
		<u>3,858</u>		<u>2,464</u>
6	<u>Fees for examination of the accounts</u>			
	Independent examiner's fee	<u>150</u>		<u>150</u>
7	<u>Paid employees</u>			
	<u>Staff costs</u>			
	Gross wages and salaries	<u>11,912</u>		<u>7,800</u>
	<u>Average number of full-time equivalent employees in the year.</u>	<u>2</u>		<u>1</u>
	Chilham Village Hall Management committee makes no contributions to any pension fund (2022 - £nil)			
8	<u>Grant making</u>			
	Chilham Village Hall Management committee have made no grants during the year ended 30th September 2023 (2022 - £nil)			

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2023**

9 <u>Tangible fixed assets</u>	<u>2023</u>	<u>2022</u>		
	£	£		
	<u>Freehold land & buildings</u>	<u>Fixtures, fittings and equipment</u>		<u>Total</u>
	£	£	£	£
Valuation at 1st October 2022	1,480,000	550		1,480,550
Additions	0	0		0
Revaluation	0	0		0
Reversal of addition	(5,000)	0		(5,000)
Balance at 30th September 2023	<u>1,475,000</u>	<u>550</u>		<u>1,475,550</u>
Depreciation at 1st October 2022	0	0		0
Charge for year	0	0		0
Adjustment on disposal	0	0		0
Balance at 30th September 2023	<u>0</u>	<u>0</u>		<u>0</u>
W.D.V. at 30th September 2023	<u>1,475,000</u>	<u>550</u>		<u>1,475,550</u>
W.D.V. at 30th September 2022	<u>1,480,000</u>	<u>550</u>		<u>1,480,550</u>

Tangible fixed assets have traditionally been shown at their original cost which occurred in excess of seventy years ago. A survey carried out by the Charity's insurers in 2014 suggested a valuation of £1,480,000 and the buildings are insured for that amount plus annual increments to take account of inflation. The trustees have therefore agreed that the valuation amount, less the £5,000 cost of property sold since 2014 is an appropriate valuation.

As reported in previous years' accounts, the trustees had entered into an agreement with the owners of an adjacent property, Mr Stephen French of The Carpenters, to exchange the strip of land which gives access to The Carpenters for the part of The Carpenters' garden housing the Village Hall's cesspit. It was agreed to treat this as two separate transactions both valued at £5,000 exclusive of costs. The transfer of the right of way was completed in the year ended 30th September 2020 and the trustees have received £5,000 for the sale of land. The value of the cesspit land had been included in the accounts of the charity from that same date in recognition of the exchange agreement in that the Charity has a commitment to pay £5,000 in respect of this land. The accounts disclosed that the registration of the transfer had not been completed at the date of the accounts.

During this year, Mr French withdrew from the second part of the exchange, citing that the sale of the cesspit land was always subject to an agreement of terms. The committee decided not to pursue the land purchase any further as the benefit to the charity did not justify further costs. The accounts now show the reversal of this land acquisition.

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2023**

		<u>2023</u>		<u>2022</u>
		£		£
10	<u>Debtors and prepayments</u>			
	Sundry debtors	0		260
	Prepayments	2,017		2,095
		<u>2,017</u>		<u>2,355</u>
11	<u>Creditors and accruals</u>			
	Sundry creditors	1,604		8,553
	Deposits for future hires	13,600		13,395
		<u>15,204</u>		<u>21,948</u>

12 **General reserve**

The reserve was made up of an estimated three months' expenses, should there be an interruption of income.

In view of the reduction in income brought about by closures due to the coronavirus pandemic, it has been decided it would be prudent to increase the General Reserve to six months of expenses, so £8,000 was allocated to the reserve this year

Heater replacement reserve

The Heater Replacement reserve was set up in 2014 to spread the cost of replacing heaters which at the time had an expected life of five years.

This reserve was increased by £2,000 this year.

	<u>Balance at</u>	<u>Paid in</u>	<u>Adjustment</u>	<u>Balance at</u>
	<u>30-9-2022</u>	<u>year</u>	<u>in year</u>	<u>30-9-2023</u>
Six month's expenses	9,344	8,000	0	17,344
Heater replacement	7,585	2,000	0	9,585
	<u>16,929</u>	<u>10,000</u>	<u>0</u>	<u>26,929</u>

These two funds are considered to be Designated Funds.

CHILHAM VILLAGE HALL

England & Wales - Charity number 302715

Accounts

Charity Number:

302715

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2022

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2022

<u>CHARITY NUMBER</u>	302715
<u>WORKING NAME</u>	Chilham Village Hall
<u>PRINCIPAL ADDRESS</u>	6 Kingfisher Place, Chartham, Canterbury, Kent. CT4 7DJ.
<u>TRUSTEES</u>	Mrs. M. Burwell Chairman M. Marsh Esq., Deputy chairman E. B. Taylor FCA, Treasurer Ms S. Fowler, Mrs. S. Marsh, (Resigned 22 November 2021) Mrs. J. Staley, Mrs. M. C. Taylor (Resigned 22 November 2021) M. Wall Esq.
<u>LETTING SECRETARY</u>	Mrs. J. Sherrin
<u>INDEPENDENT EXAMINER</u>	J. Austin, Austin & Co., Accountants, Atlas House, Tyler Way, Swalecliffe, Whitstable, Kent. CT5 2RS

INDEX

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	3	Independent examiner's report
	4	Statement of financial activities
	5	Balance sheet
	6 - 9	Notes to the financial statements

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT
FOR THE YEAR ENDED
30TH SEPTEMBER 2022

Reference and administration

The names of trustees, the principle address and other administrative information has been shown on the previous page.

Structure, governance and management

The association was registered as a charity, number 302715 under the scheme dated 22nd September 1998 as amended by resolutions dated 11th August 2010 and 14th November 2012 and which replaced the previous scheme dated 20th July 1950.

Trustees are appointed by the management committee.

Objectives and activities

The principle objectives of the charity are to provide and maintain the village hall for use by the inhabitants of the village of Chilham and the surrounding area.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission

Achievements and performance

The Hall continues to enjoy ACRK Hallmark Levels 1 & 2 status and is licensed for civil wedding ceremonies.

Due to the continuing Coronavirus restrictions plans for further improvements to the Halls have been put on hold. However all necessary steps have been taken to maintain the standards of the building attained so far.

Financial review

The letting secretary's workload continued due to handling cancellations and re-bookings as well as fresh enquiries for future dates as far ahead as 2024. At 30th September 2022 there were firm bookings for hires worth £35,007 in the coming year as well as a further £3,704 worth of bookings for 2023-2024 and beyond.

The first part of the land exchange with "The Carpenters", the sale of the driveway was concluded in 2020 and £5,000 subject to costs was received. However, due at least in part to the pandemic, the purchase of the cesspit area has still not been concluded.

The refurbishment of the Large Hall kitchen as well as double glazing for the Small Hall and Green Room have been put off until at least 2023.

The Trustees constantly review the planning of future remedial work in the light of each item's urgency and the available funds.

Reserve Policy

It has been the Trustees' policy for some time to reserve sufficient funds to cover running costs for three months. However in view of the unprecedented reduction in expenses due to closure of the halls, it has been decided to leave this reserve at the 2019 level of £9,344 for a further year. In addition it has been decided not to make further contributions to the Heater Replacement reserve this year which remains at £7,585.

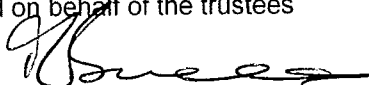
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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2022

Financial results

As reported in the accompanying Statement of Financial Activities, there was an excess of income over expenditure of £20,024. This has been added to the balance brought forward of £35,231 giving £55,255 to carry forward.

Signed on behalf of the trustees



.....
Mary Burwell - Char on behalf of the Trustees.

21 November 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHILHAM VILLAGE HALL MANAGEMENT COMMITTEE
ON THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

I report on the accounts for the year ended 30th September 2022 set out on pages 4 to 9. The accounts comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year ended 30th September 2022 under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:-

Examine the accounts under section 145 of the Charities Act 2011,

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.


Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect, the requirements:-
- a to keep accounting records in accordance with section 130 of the Charities Act 2011; and

b to prepare accounts which accord with the accounting records and comply with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J. Austin,
Austin & Co.,
Accountants,
Atlas House,
Tyler Way,
Swalecliffe,
Whitstable,
Kent. CT5 2RS

20th, November 2022

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED
30TH SEPTEMBER 2022

	<u>Notes</u>	<u>2022</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>
INCOMING RESOURCES	3				
Incoming resources from generated funds					
Voluntary income		0		0	26
Activities for generating funds		0		0	0
Investment income		47		47	7
Incoming resources from charitable activities		53,816	0	53,816	39,048
Total incoming resources		<u>53,863</u>	<u>0</u>	<u>53,863</u>	<u>39,081</u>
RESOURCES EXPENDED	4				
Fundraising and trading costs		0		0	0
Charitable activities		33,689	0	33,689	30,101
Governance costs		150		150	150
Total resources expended		<u>33,839</u>	<u>0</u>	<u>33,839</u>	<u>30,251</u>
Net incoming/(outgoing) resources		20,024	0	20,024	8,830
Transfer (to)/from General reserve		0	0	0	0
Total funds brought forward		<u>35,231</u>	<u>0</u>	<u>35,231</u>	<u>26,401</u>
Total funds carried forward		<u>55,255</u>	<u>0</u>	<u>55,255</u>	<u>35,231</u>

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
BALANCE SHEET
AS AT
30TH SEPTEMBER 2022**

	<u>Notes</u>	<u>2022</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>
FIXED ASSETS					
Tangible assets	9	1,480,550	0	1,480,550	1,480,550
CURRENT ASSETS					
Debtors and prepayments	10	2,355	0	2,355	578
Cash at bank		89,227	0	89,227	82,138
Total current assets		91,582	0	91,582	82,716
LESS: CURRENT LIABILITIES					
Amounts due within one year	11	21,948	0	21,948	33,106
NET CURRENT ASSETS		69,634	0	69,634	49,610
TOTAL ASSETS LESS CURRENT LIABILITIES		1,550,184	0	1,550,184	1,530,160
NET ASSETS		1,550,184	0	1,550,184	1,530,160
FUNDS OF THE CHARITY					
Unrestricted funds		55,255	0	55,255	35,231
General reserve	12	9,344	0	9,344	9,344
Heater replacement reserve	12	7,585	0	7,585	7,585
Revaluation account		1,478,000	0	1,478,000	1,478,000
Total funds		1,550,184	0	1,550,184	1,530,160

Signed on behalf of the Trustees



M. Burwell - Chair
21 November 2022

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2022

1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) issued on 16th July 2014, and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Hire income is recognised at the time of hire.

Grants and other income are recognised at the time it is received by the Management Committee.

Hire deposits are returnable and are therefore not recognised in the SoFA.

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Management Committee to pay out resources.

Hall running costs include all costs incurred in operating and maintaining the Village Hall.

Administration costs are those expenses incurred in operation and administering the Charity.

Tangible fixed assets

Freehold property has been revalued in line with the Charity's insurance valuation carried out in 2014. The increase in value has been transferred to Revaluation Reserve.

Equipment is shown at its original cost. All additions and replacements are written off in the SoFA when the costs are incurred.

Stocks of consumables are considered to be negligible and are written off when purchased.

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**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2022**

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
3	<u>Analysis of incoming resources</u>			
	<u>Voluntary income</u>			
	0	0	0	26
	<u>Activities from generating funds</u>			
	0	0	0	0
	<u>Investment income</u>			
	47	0	47	7
	<u>Incoming resources from charitable activities</u>			
	53,816	0	53,816	13,774
	0	0	0	18,193
	0	0	0	3,894
	0	0	0	3,187
	53,816	0	53,816	39,048
4	<u>Analysis of resources expended</u>			
	<u>Fundraising and trading costs</u>			
	0	0	0	0
	<u>Charitable activities</u>			
	0	0	0	0
	33,112	0	33,112	28,812
	577	0	577	1,289
	33,689	0	33,689	30,101
	<u>Governance costs</u>			
	150	0	150	150
5	<u>Trustees' expenses</u>			
	<u>Number of trustees who were paid expenses</u>			
	3			4
	<u>Nature of expenses paid</u>			
	<u>Re-imbursment of out of pocket expenses:</u>			
	0			200
	557			181
	872			0
	1,035			710
	2,464			1,091
6	<u>Fees for examination of the accounts</u>			
	150			150

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2022**

	<u>2022</u>		<u>2021</u>
	£		£
7 <u>Paid employees</u>			
<u>Staff costs</u>			
Gross wages and salaries	7,800		9,551
Average number of full-time equivalent employees in the year.	1		1
Chilham Village Hall Management committee makes no contributions to any pension fund (2021 - £nil)			
8 <u>Grant making</u>			
Chilham Village Hall Management committee have made no grants during the year ended 30th September 2022 (2021 - £nil)			
9 <u>Tangible fixed assets</u>			
	<u>Freehold</u>	<u>Fixtures,</u>	<u>Total</u>
	<u>land &</u>	<u>fittings and</u>	
	<u>buildings</u>	<u>equipment</u>	
	£	£ £	£
Valuation at 1st October 2021	1,480,000	550	1,480,550
Additions	0	0	0
Revaluation	0	0	0
Disposal	0	0	0
Balance at 30th September 2022	1,480,000	550	1,480,550
Depreciation at 1st October 2021	0	0	0
Charge for year	0	0	0
Adjustment on disposal	0	0	0
Balance at 30th September 2022	0	0	0
W.D.V. at 30th September 2022	1,480,000	550	1,480,550
W.D.V. at 30th September 2021	1,480,000	550	1,480,550

Tangible fixed assets have traditionally been shown at their original cost which occurred in excess of seventy years ago. A survey carried out by the Charity's insurers in 2014 suggested a valuation of £1,480,000 and the buildings are insured for that amount plus annual increments to take account of inflation. The trustees have therefore agreed that this is a more appropriate valuation.

As reported in previous years' accounts, the trustees have entered into an agreement with the owners of an adjacent property, The Carpenters, to exchange the strip of land which gives access to The Carpenters for the part of The Carpenters' garden housing the Village Hall's cesspit. It was agreed to treat this as two separate transactions both valued at £5,000 exclusive of costs. The transfer of the right of way had been completed in the year ended 30th September 2020 and the trustees have received £5,000. The transfer of the cesspit has been delayed due to Covid restrictions so that the Charity has a commitment to pay £5,000 in respect of this.

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2022**

	<u>2022</u>	<u>2021</u>
	£	£
10		
<u>Debtors and prepayments</u>		
Sundry debtors	260	417
Prepayments	2,095	161
	2,355	578
11		
<u>Creditors and accruals</u>		
Sundry creditors	8,553	13,801
Deposits for future hires	13,395	19,305
	21,948	33,106

12 **General reserve**

The reserve is made up of an estimated three months' expenses, should there be an interruption of income.

In view of the reduction in expenses brought about by closures due to the coronavirus pandemic, it has been decided to leave the General Reserve at the 2019 level of £9,344

Heater replacement reserve

The Heater Replacement reserve was set up in 2014 to spread the cost of replacing heaters which at the time had an expected life of five years.

In view of restricted income in the current year due to the coronavirus pandemic, it has been decided not to transfer further amounts to this reserve at 30th September 2022.

	<u>Balance at</u>	<u>Paid in</u>	<u>Adjustment</u>	<u>Balance at</u>
	<u>30-9-2021</u>	<u>year</u>	<u>in year</u>	<u>30-9-2022</u>
Three month's expenses	9,344	0	0	9,344
Heater replacement	7,585	0	0	7,585
	16,929	0	0	16,929

These two funds are considered to be Designated Funds.

CHILHAM VILLAGE HALL

England & Wales - Charity number 302715

Accounts

Charity Number:

302715

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2021

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT
FOR THE YEAR ENDED
30TH SEPTEMBER 2021

Reference and administration

The names of trustees, the principle address and other administrative information has been shown on the following page.

Structure, governance and management

The association was registered as a charity, number 302715 under the scheme dated 22nd September 2010 and amended by resolutions dated 11th August 2010 and 14th November 2012 and which replaced the previous constitution dated 20th July 1950.

Trustees are appointed by the management committee.

Objectives and activities

The principle objectives of the charity are to provide and maintain the village hall for use by the inhabitants of the village of Chilham and the surrounding area.

In following these objectives, the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and performance

The Hall continues to enjoy ACRK Hallmark Levels 1 & 2 status and is licensed for civil wedding ceremonies.

Due to the continuing Coronavirus restrictions plans for further improvements to the Halls have been postponed. However all necessary steps have been taken to maintain the standards of the building attained so far.

Financial review

Due to the continued coronavirus pandemic, the halls were closed for much of the year but have begun to open now that Government restrictions have been gradually lifted.

Further Small Business grants totalling £18,193 have been received along with a further £3,894 furlough grant from Ashford Borough Council has continued to waive the Small Business Rate until 30th September 2021.

The letting secretary's workload continued due to handling cancellations and re-bookings as well as fresh enquiries for future dates as far ahead as 2023. At 30th September 2021 there were firm bookings for hires worth £54,000 for the coming year as well as a further £18,650 worth of bookings for 2022-2023 and beyond.

The first part of the land exchange with "The Carpenters", the sale of the driveway was concluded in 2020 and the subject to costs was received. However, due at least in part to the pandemic, the purchase of the cesspit area has not been concluded.

The refurbishment of the Large Hall kitchen as well as double glazing for the Small Hall and Green Room has been put off until at least 2022.

The Trustees constantly review the planning of future remedial work in the light of each item's urgency and available funds.

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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2021

Reserve Policy

It has been the Trustees' policy for some time to reserve sufficient funds to cover running costs for the year. However in view of the unprecedented reduction in expenses due to closure of the halls, it has been decided to maintain this reserve at the 2019 level of £9,344 for a further year. In addition it has been decided not to make any contributions to the Heater Replacement reserve this year which remains at £7,585.

Financial results

As reported in the accompanying Statement of Financial Activities, there was an excess of income over expenses of £8,830. This has been added to the balance brought forward of £26,401 giving £35,231 to carry forward.

Signed on behalf of the trustees

.....
E. B. Taylor FCA - Trustee and Treasurer
November 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHILHAM VILLAGE HALL MANAGEMENT COMMITTEE
ON THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

I report on the accounts for the year ended 30th September 2021 set out on pages 4 to 9. The accounts comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an independent examination is not required for the year ended 30th September 2021 under section 144 of the Charities Act 2011 and an independent examination is needed.

It is my responsibility to:-

Examine the accounts under section 145 of the Charities Act 2011,

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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. My examination includes a review of the accounting records kept by the charity and a comparison of those records with those presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide the level of evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts give a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect, the requirements:-
 - a to keep accounting records in accordance with section 130 of the Charities Act 2011; and

 b to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Austin,
Austin & Co.,
Accountants,
Atlas House,
Tyler Way,
Swalecliffe,
Whitstable,
Kent. CT5 2RS

November 2021

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED
30TH SEPTEMBER 2021**

	<u>Notes</u>	<u>2021</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2021</u> <u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>
INCOMING RESOURCES	3			
Incoming resources from generated funds				
Voluntary income		26		26
Activities for generating funds				0
Investment income		7		7
Incoming resources from charitable activities		39,048	0	39,048
Total incoming resources		<u>39,081</u>	<u>0</u>	<u>39,081</u>
RESOURCES EXPENDED	4			
Fundraising and trading costs				0
Charitable activities		30,101	0	30,101
Governance costs		150		150
Total resources expended		<u>30,251</u>	<u>0</u>	<u>30,251</u>
Net incoming/(outgoing) resources		8,830	0	8,830
Transfer (to)/from General reserve		0	0	0
Total funds brought forward		26,401	0	26,401
Total funds carried forward		<u>35,231</u>	<u>0</u>	<u>35,231</u>

2020

Total
£

0
0
82

25,210

25,292

0
30,473
150

30,623

(5,331)

0

31,732

26,401

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
BALANCE SHEET
AS AT
30TH SEPTEMBER 2021

	<u>2021</u>	<u>2021</u>	<u>2021</u>	
<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	
FIXED ASSETS				
Tangible assets	9	1,480,550	0	1,480,550
CURRENT ASSETS				
Debtors and prepayments	10	578	0	578
Cash at bank		82,138	0	82,138
Total current assets		82,716	0	82,716
LESS: CURRENT LIABILITIES				
Amounts due within one year	11	33,106	0	33,106
NET CURRENT ASSETS				
		49,610	0	49,610
TOTAL ASSETS LESS CURRENT LIABILITIES				
		1,530,160	0	1,530,160
NET ASSETS				
		1,530,160	0	1,530,160
FUNDS OF THE CHARITY				
Unrestricted funds		35,231	0	35,231
General reserve	12	9,344	0	9,344
Heater replacement reserve	12	7,585	0	7,585
Revaluation account		1,478,000	0	1,478,000
Total funds		1,530,160	0	1,530,160

Signed on behalf of the Trustees

.....
M. Burwell - Chairman
November 2021

2020

Total
£

1,480,550

802
65,758
66,560

25,780

40,780

1,521,330

1,521,330

26,401

9,344

7,585

1,478,000

1,521,330

1

2

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2021

Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) issued on 16th July 2014, and with the Charities Act 2011.

Accounting policies

Incoming resources

Hire income is recognised at the time of hire.

Grants and other income are recognised at the time it is received by the Management Committee.

Hire deposits are returnable and are therefore not recognised in the SoFA.

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Management Committee to pay out resources.

Hall running costs include all costs incurred in operating and maintaining the Village Hall.

Administration costs are those expenses incurred in operation and administering the Charity.

Tangible fixed assets

Freehold property has been revalued in line with the Charity's insurance valuation carried out in 2014. The increase in value has been transferred to Revaluation Reserve.

Equipment is shown at its original cost. All additions and replacements are written off in the SoFA when the costs are incurred.

Stocks of consumables are considered to be negligible and are written off when purchased.

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**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2021**

	<u>2021</u> Unrestricted Funds £	<u>2021</u> Restricted Funds £	<u>2021</u> Total £
3	<u>Analysis of incoming resources</u>		
	<u>Voluntary income</u>		
Donations	26	0	26
	<u>Activities from generating funds</u>		
Fund raising	0	0	0
	<u>Investment income</u>		
Bank interest	7	0	7
	<u>Incoming resources from charitable activities</u>		
Letting fees	13,774	0	13,774
Grants received	18,193	0	18,193
Furlough payments	3,894	0	3,894
Other income	3,187	0	3,187
	39,048	0	39,048
4	<u>Analysis of resources expended</u>		
	<u>Fundraising and trading costs</u>		
Fund raising	0	0	0
	<u>Charitable activities</u>		
Charitable activities	0	0	0
Hall running costs	28,812	0	28,812
Administration costs	1,289	0	1,289
	30,101	0	30,101
	<u>Governance costs</u>		
Independent examiner's fee	150	0	150
5	<u>Trustees' expenses</u>		
Number of trustees who were paid expenses	4		
	<u>Nature of expenses paid</u>		
Re-imburement of out of pocket expenses:			
for administration, postage and phone	200		
for maintenance materials	181		
for other expenses	710		
	1,091		
6	<u>Fees for examination of the accounts</u>		
Independent examiner's fee	150		

CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2021

		<u>2021</u>
		£
7	<u>Paid employees</u>	
	<u>Staff costs</u>	
	Gross wages and salaries	9,551
		<hr style="border-top: 3px double black;"/>
	Average number of full-time equivalent employees in the year.	1
		<hr style="border-top: 3px double black;"/>

Chilham Village Hall Management committee makes no contributions to any pension fund (2020 - £nil)

- 8** **Grant making**
Chilham Village Hall Management committee have made no grants during the year ended 30th September 2021 (2020 - £nil)

9 **Tangible fixed assets**

	<u>Freehold land & buildings</u>	<u>Fixture: fittings & equipment</u>
	£	£
Valuation at 1st October 2020	1,480,000	550
Additions	0	0
Revaluation	0	0
Disposal	0	0
Balance at 30th September 2021	1,480,000	550
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
Depreciation at 1st October 2020	0	0
Charge for year	0	0
Adjustment on disposal	0	0
Balance at 30th September 2021	0	0
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
W.D.V. at 30th September 2021	1,480,000	550
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
W.D.V. at 30th September 2020	1,480,000	550
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

Tangible fixed assets have traditionally been shown at their original cost which occurred seventy years ago. A survey carried out by the Charity's insurers in 2014 suggests £1,480,000 and the buildings are insured for that amount plus annual increments for inflation. The trustees have therefore agreed that this is a more appropriate valuation.

As reported in last year's accounts, the trustees have entered into an agreement with an adjacent property, The Carpenters, to exchange the strip of land which gives The Carpenters for the part of The Carpenters' garden housing the Village Hall's cesspit. This is to be treated as two separate transactions both valued at £5,000 exclusive of costs. The right of way had been completed in the year ended 30th September 2020 and the Charity received £5,000. The transfer of the cesspit has been delayed due to Covid restrictions. The Charity has a commitment to pay £5,000 in respect of this.

**CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2021**

		<u>2021</u>
		£
10	<u>Debtors and prepayments</u>	
	Sundry debtors	417
	Prepayments	161
		578
11	<u>Creditors and accruals</u>	
	Sundry creditors	13,801
	Deposits for future hires	19,305
		33,106
12	<u>General reserve</u>	
	The reserve is made up of an estimated three months' expenses, should there be income.	

In view of the reduction in expenses brought about by closures due to the corona has been decided to leave the General Reserve at the 2019 level of £9,344

Heater replacement reserve

The Heater Replacement reserve was set up in 2014 to spread the cost of replacing the time had an expected life of five years.

In view of restricted income in the current year due to the coronavirus pandemic decided not to transfer further amounts to this reserve at 30th September 2021.

	<u>Balance at</u> <u>30-9-2020</u>	<u>Paid in</u> <u>year</u>	<u>Adjustment</u> <u>in year</u>
Three month's expenses	9,344	0	0
Heater replacement	7,585	0	0
	16,929	0	0

These two funds are considered to be Designated Funds.

2020

Total
£

0

0

82

15,210
10,000
0
0
25,210

0

0
29,768
705
30,473

150

2

219
676
0
895

150

2020

£

11,453

1

<u>£</u>	<u>Total</u>
<u>£</u>	<u>£</u>
	1,480,550
	0
	0
	0
	<u>1,480,550</u>
	0
	0
	0
	<u>0</u>
	<u>1,480,550</u>
	<u>1,480,550</u>

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2020

£

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802
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8,610
17,170
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25,780
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: Balance at
30-9-2021

9,344
7,585
<hr/>
16,929
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