

Charity Number:

302715

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



<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 M. Marsh Esq., E. B. Taylor FCA, Ms S. Fowler, Mrs. S. Marsh, Mrs. J. Staley, Mrs. M. C. Taylor Mrs. M Wall M. Wall Esq.	Chairman Deputy chairman Treasurer       (Resi
<u>LETTING SECRETARY</u>	Mrs. S. Marsh	
<u>INDEPENDENT EXAMINER</u>	J. Austin, Austin & Co., Accountants, Atlas House, Tyler Way, Swalecliffe, Whitstable, Kent. CT5 2RS	

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	3	Independent examiner's report
	4	Statement of financial activities
	5	Balance sheet
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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 previous page.

**Structure, governance and management**

The association was registered as a charity, number 302715 under the scheme dated 22nd September 2010, 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. 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 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 hall. 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 expenditure 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 consist of 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 as the charity is not a charity with a turnover exceeding £1 million. 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 the information 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

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25,292

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0  
30,473  
150

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30,623

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(5,331)

0

31,732

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26,401

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**CHILHAM VILLAGE HALL**  
**MANAGEMENT COMMITTEE**  
**BALANCE SHEET**  
**AS AT**  
**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>
<b>FIXED ASSETS</b>				
Tangible assets	9	1,480,550	0	1,480,550
<b>CURRENT ASSETS</b>				
Debtors and prepayments	10	578	0	578
Cash at bank		82,138	0	82,138
Total current assets		82,716	0	82,716
<b>LESS: CURRENT LIABILITIES</b>				
Amounts due within one year	11	33,106	0	33,106
<b>NET CURRENT ASSETS</b>		49,610	0	49,610
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,530,160	0	1,530,160
<b>NET ASSETS</b>		1,530,160	0	1,530,160
<b>FUNDS OF THE CHARITY</b>				
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> <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>
<b>3     <u>Analysis of incoming resources</u></b>			
<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
<b>4     <u>Analysis of resources expended</u></b>			
<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
<b>5     <u>Trustees' expenses</u></b>			
<u>Number of trustees who were paid expenses</u>	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		
<b>6     <u>Fees for examination of the accounts</u></b>			
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>	
	£	
<b>7</b>	<b><u>Paid employees</u></b>	
	<u>Staff costs</u>	
	Gross wages and salaries	<u>9,551</u>
	Average number of full-time equivalent employees in the year.	<u>1</u>
	Chilham Village Hall Management committee makes no contributions to any pension fund (2020 - £nil)	
<b>8</b>	<b><u>Grant making</u></b>	
	Chilham Village Hall Management committee have made no grants during the year ended 30th September 2021 (2020 - £nil)	
<b>9</b>	<b><u>Tangible fixed assets</u></b>	
	<u>Freehold land &amp; buildings</u>	<u>Fixtures, fittings and 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	<u>1,480,000</u>	<u>550</u>
Depreciation at 1st October 2020	0	0
Charge for year	0	0
Adjustment on disposal	0	0
Balance at 30th September 2021	<u>0</u>	<u>0</u>
W.D.V. at 30th September 2021	<u>1,480,000</u>	<u>550</u>
W.D.V. at 30th September 2020	<u>1,480,000</u>	<u>550</u>

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 suggested £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 will 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 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>
	<u>£</u>
<b>10     <u>Debtors and prepayments</u></b>	
Sundry debtors	417
Prepayments	161
	<u>578</u>
<b>11     <u>Creditors and accruals</u></b>	
Sundry creditors	13,801
Deposits for future hires	19,305
	<u>33,106</u>
<b>12     <u>General reserve</u></b>	
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
	<u>16,929</u>	<u>0</u>	<u>0</u>

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

<u>2020</u>
<u>£</u>
<u>11,453</u>
<u>1</u>

<u>S.</u>	
<u>ind</u>	
<u>ent</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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The transfer of the  
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<u>2020</u>
<u>£</u>
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8,610
17,170
<hr/> 25,780
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: Balance at  
30-9-2021

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