

Charity Number:

302715

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

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

CHARITY NUMBER 302715

WORKING NAME Chilham Village Hall

PRINCIPAL ADDRESS 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.	

LETTING SECRETARY Mrs. J. Sherrin

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

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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.

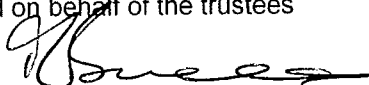
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CHILHAM VILLAGE HALL
MANAGEMENT COMMITTEE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED
30TH SEPTEMBER 2022

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 - Chair 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		35,231	0	35,231	26,401
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

	Notes	<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		<u>1,550,184</u>	<u>0</u>	<u>1,550,184</u>	<u>1,530,160</u>
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		<u>1,550,184</u>	<u>0</u>	<u>1,550,184</u>	<u>1,530,160</u>

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>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>
3 <u>Analysis of incoming resources</u>				
<u>Voluntary income</u>				
Donations	0	0	0	26
<u>Activities from generating funds</u>				
Fund raising	0	0	0	0
<u>Investment income</u>				
Bank interest	47	0	47	7
<u>Incoming resources from charitable activities</u>				
Letting fees	53,816	0	53,816	13,774
Grants received	0	0	0	18,193
Furlough payments	0	0	0	3,894
Other income	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>				
Fund raising	0	0	0	0
<u>Charitable activities</u>				
Charitable activities	0	0	0	0
Hall running costs	33,112	0	33,112	28,812
Administration costs	577	0	577	1,289
	33,689	0	33,689	30,101
<u>Governance costs</u>				
Independent examiner's fee	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>				
Re-imbursment of out of pocket expenses:				
for administration, postage and phone	0			200
for maintenance materials	557			181
for cleaning materials	872			0
for other expenses	1,035			710
	2,464			1,091
6 <u>Fees for examination of the accounts</u>				
Independent examiner's fee	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	<u>7,800</u>	<u>9,551</u>
Average number of full-time equivalent employees in the year.	<u>1</u>	<u>1</u>
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>land &</u> <u>buildings</u> £	<u>Fixtures,</u> <u>fittings and</u> <u>equipment</u> £ £ Total £
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	<u>1,480,000</u>	<u>550</u> <u>1,480,550</u>
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	<u>0</u>	<u>0</u> <u>0</u>
W.D.V. at 30th September 2022	<u>1,480,000</u>	<u>550</u> <u>1,480,550</u>
W.D.V. at 30th September 2021	<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 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>
	<u>£</u>	<u>£</u>
10 <u>Debtors and prepayments</u>		
Sundry debtors	260	417
Prepayments	2,095	161
	<u>2,355</u>	<u>578</u>
11 <u>Creditors and accruals</u>		
Sundry creditors	8,553	13,801
Deposits for future hires	13,395	19,305
	<u>21,948</u>	<u>33,106</u>

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
	<u>16,929</u>	<u>0</u>	<u>0</u>	<u>16,929</u>

These two funds are considered to be Designated Funds.