

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**

CHARITY NUMBER                      302715

WORKING NAME                      Chilham Village Hall

PRINCIPAL ADDRESS                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)

INDEPENDENT EXAMINER        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 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 £16,531 was achieved, this was 16% lower than the prior year.

The charity added broadband access to its 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**

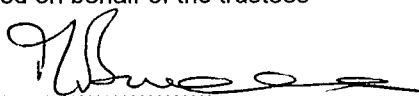
**Reserve Policy**

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 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**

	<u>Notes</u>	<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>
<b>INCOMING RESOURCES</b>	<b>3</b>				
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
<b>Total incoming resources</b>		<b>51,893</b>	<b>0</b>	<b>51,893</b>	<b>53,863</b>
<b>RESOURCES EXPENDED</b>	<b>4</b>				
Fundraising and trading costs		0		0	0
Charitable activities		35,212	0	35,212	33,689
Governance costs		150		150	150
<b>Total resources expended</b>		<b>35,362</b>	<b>0</b>	<b>35,362</b>	<b>33,839</b>
<b>Net incoming/(outgoing) resources</b>		<b>16,531</b>	<b>0</b>	<b>16,531</b>	<b>20,024</b>
Transfer (to)/from General reserve		(8,000)	0	(8,000)	0
Transfer (to)/from Heaters reserve		(2,000)	0	(2,000)	0
<b>Total funds brought forward</b>		<b>55,255</b>	<b>0</b>	<b>55,255</b>	<b>35,231</b>
<b>Total funds carried forward</b>		<b>61,786</b>	<b>0</b>	<b>61,786</b>	<b>55,255</b>

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

		<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
		<u>Unrestricted</u>	<u>Restricted</u>		
<u>Notes</u>		<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>					
Tangible assets	9	1,475,550	0	1,475,550	1,480,550
<b>CURRENT ASSETS</b>					
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
<b>LESS: CURRENT LIABILITIES</b>					
Amounts due within one year	11	15,204	0	15,204	21,948
<b>NET CURRENT ASSETS</b>		91,165	0	91,165	69,634
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,566,715	0	1,566,715	1,550,184
<b>NET ASSETS</b>		1,566,715	0	1,566,715	1,550,184
<b>FUNDS OF THE CHARITY</b>					
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>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>		
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>3    <u>Analysis of incoming resources</u></b>				
<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
	50,900	0	50,900	53,186
<b>4    <u>Analysis of resources expended</u></b>				
<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
	35,212	0	35,212	33,689
<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> £
<b>5 <u>Trustees' expenses</u></b>		
Number of trustees who were paid expenses	<u>5</u>	<u>3</u>
<u>Nature of expenses paid</u>		
Re-imbursement of 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	711	1,035
	<u>3,858</u>	<u>2,464</u>
<b>6 <u>Fees for examination of the accounts</u></b>		
Independent examiner's fee	<u>150</u>	<u>150</u>
<b>7 <u>Paid employees</u></b>		
<u>Staff costs</u>		
Gross wages and salaries	<u>11,912</u>	<u>7,800</u>
Average number of full-time equivalent employees in the year.	<u>2</u>	<u>1</u>
Chilham Village Hall Management committee makes no contributions to any pension fund (2022 - £nil)		
<b>8 <u>Grant making</u></b>		
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**

	<u>2023</u>		<u>2022</u>
	<u>£</u>		<u>£</u>
<b>9    <u>Tangible fixed assets</u></b>			
	<u>Freehold</u>	<u>Fixtures,</u>	
	<u>land &amp;</u>	<u>fittings and</u>	
	<u>buildings</u>	<u>equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u> <u>£</u>	<u>£</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> £
<b>10 <u>Debtors and prepayments</u></b>		
Sundry debtors	0	260
Prepayments	2,017	2,095
	<u>2,017</u>	<u>2,355</u>
<b>11 <u>Creditors and accruals</u></b>		
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>30-9-2022</u>	<u>Paid in</u> <u>year</u>	<u>Adjustment</u> <u>in year</u>	<u>Balance at</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.