

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**

CHARITY NUMBER                      302715

WORKING NAME                      Chilham Village Hall

PRINCIPAL ADDRESS                Chilham Castle Estate  
Maidstone Road  
Canterbury  
Kent  
CT4 8DB

TRUSTEES                              Mary Burwell                      Chairman  
Michael Wall                      Secretary and Treasurer  
Susan Fowler                      (resigned 18 March 2024)  
Justine Staley  
Zoe Martin

INDEPENDENT EXAMINER          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 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.

/continued on next page

**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**

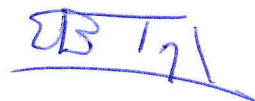
In connection with my examination, no matter has come to my attention

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

6th January 2025

**CHILHAM VILLAGE HALL**  
**MANAGEMENT COMMITTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED**  
**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>
<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		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>
<b>RESOURCES EXPENDED</b>	<b>4</b>				
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>
<b>FIXED ASSETS</b>					
Tangible assets	9	1,475,550	0	1,475,550	1,475,550
<b>CURRENT ASSETS</b>					
Debtors and prepayments	10	2,334	0	2,334	2,017
Cash at bank		82,107	0	82,107	104,352
Total current assets		84,441	0	84,441	106,369
<b>LESS: CURRENT LIABILITIES</b>					
Amounts due within one year	11	16,737	0	16,737	15,204
<b>NET CURRENT ASSETS</b>		67,704	0	67,704	91,165
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,543,254	0	1,543,254	1,566,715
<b>NET ASSETS</b>		1,543,254	0	1,543,254	1,566,715
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds		34,410	0	34,410	61,786
General reserve	12	20,844	0	20,844	17,344
Heater replacement reserve	12	10,000	0	10,000	9,585
Revaluation account		1,478,000	0	1,478,000	1,478,000
Total funds		1,543,254	0	1,543,254	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.

/continued on next page



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

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</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>
<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	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
	45,100	0	45,100	50,900
<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	40,761	0	40,761	34,667
Hall refurbishment costs	28,553	0	28,553	0
Administration costs	728	0	728	545
	70,042	0	70,042	35,212
<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> £
<b>5 <u>Trustees' expenses</u></b>		
Number of trustees who were paid expenses	<u>3</u>	<u>5</u>
<u>Nature of expenses paid</u>		
Re-imbursement 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>
<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>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)		
<b>8 <u>Grant making</u></b>		
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**

<b>9     <u>Tangible fixed assets</u></b>	<u>£</u>	<u>£</u>	<u>£</u>
	<u>Freehold</u> <u>land &amp;</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> £
<b>10 <u>Debtors and prepayments</u></b>		
Prepayments	2,334	2,017
	<u>2,334</u>	<u>2,017</u>
<b>11 <u>Creditors and accruals</u></b>		
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.