

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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**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**

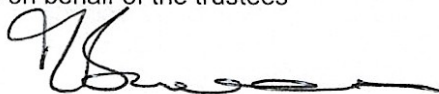
The Trustees maintain a general reserve to provide sufficient funds to cover running costs for six months. No adjustment to this reserve was considered necessary.

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  
34 The Freedown  
St Margaret's-at-Cliffe  
Dover  
Kent  
CT15 6BD

23rd January 2026

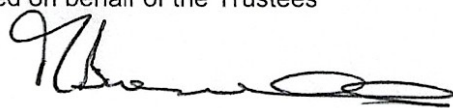
**CHILHAM VILLAGE HALL**  
**MANAGEMENT COMMITTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED**  
**30TH SEPTEMBER 2025**

	<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	<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>
<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	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
<b>LESS: CURRENT LIABILITIES</b>					
Amounts due within one year	11	18,932	0	18,932	16,737
<b>NET CURRENT ASSETS</b>		86,098	0	86,098	67,704
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,561,648	0	1,561,648	1,543,254
<b>NET ASSETS</b>		<u>1,561,648</u>	<u>0</u>	<u>1,561,648</u>	<u>1,543,254</u>
<b>FUNDS OF THE CHARITY</b>					
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		<u>1,561,648</u>	<u>0</u>	<u>1,561,648</u>	<u>1,543,254</u>

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>2025</u>	<u>2025</u>	<u>2024</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	1,368	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
	60,581	0	60,581	45,100
<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	36,730	0	36,730	40,761
Hall refurbishment costs	5,929	0	5,929	28,553
Administration costs	646	0	646	728
	43,305	0	43,305	70,042
<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> £
<b>5</b>		
<b><u>Trustees' expenses</u></b>		
Number of trustees who were paid expenses	<u>1</u>	<u>3</u>
<u>Nature of expenses paid</u>		
Re-imbursement of out of pocket expenses:		
for administration, postage and phone	8	8
for maintenance materials	182	206
for refurbishment equipment	0	2,960
for cleaning materials	0	698
for other expenses	<u>370</u>	<u>951</u>
	<u>560</u>	<u>4,823</u>
<b>6</b>		
<b><u>Fees for examination of the accounts</u></b>		
Independent examiner's fee	<u>250</u>	<u>150</u>
<b>7</b>		
<b><u>Paid employees</u></b>		
<u>Staff costs</u>		
Gross wages and salaries	<u>16,526</u>	<u>15,804</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 (2024 - £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 2025 (2024 - £nil)		

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

<b>9    <u>Tangible fixed assets</u></b>	<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>Total</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> £
<b>10 <u>Debtors and prepayments</u></b>		
Prepayments	6,841	2,334
	<u>6,841</u>	<u>2,334</u>
<b>11 <u>Creditors and accruals</u></b>		
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.