

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2021  
for  
Meopham Village Hall

Tax Solutions Wakefield Limited  
T/A Rishworth Baxter Accountants  
26 Cheapside  
Wakefield  
West Yorkshire  
WF1 2TF

Contents of the Financial Statements  
for the Year Ended 30 September 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Committee members**

Roy Lingham - Trustee / Chairman  
Trixie Leyshon - Trustee / Vice-Chairman  
Rob Macfarlane - Trustee / Treasurer  
Margaret Keenan - Trustee / Booking Secretary  
Rosalie Knott  
Sheila Buchanan  
Barbara Macknish  
William Lambert  
Norah Baines  
Trixie Leyshon  
Paul Werlemann  
Mike Dawson  
Sylvia Stickings  
Pat Deadman  
Laura Vines

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

302802

### **Principal address**

8 Camer Street  
Meopham  
Gravesend  
Kent  
DA13 0XR

### **Trustees**

R Lingham Trustee  
R Macfarlane Trustee / Treasurer  
Ms T Leyshon Trustee  
Ms M Keenan Booking Secretary

### **Independent Examiner**

Benjamin Baxter  
Tax Solutions Wakefield Limited  
T/A Rishworth Baxter Accountants  
26 Cheapside  
Wakefield  
West Yorkshire  
WF1 2TF

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

Independent Examiner's Report to the Trustees of  
Meopham Village Hall

**Independent examiner's report to the trustees of Meopham Village Hall**

I report to the charity trustees on my examination of the accounts of Meopham Village Hall (the Trust) for the year ended 30 September 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Benjamin Baxter  
Tax Solutions Wakefield Limited  
T/A Rishworth Baxter Accountants  
26 Cheapside  
Wakefield  
West Yorkshire  
WF1 2TF

Date: .....

Statement of Financial Activities  
for the Year Ended 30 September 2021

	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1	2
<b>Charitable activities</b>			
General		24,693	11,198
Investment income	2	13,403	20,770
<b>Total</b>		38,097	31,970
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		34,885	29,303
<b>NET INCOME</b>		3,212	2,667
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		49,734	47,067
<b>TOTAL FUNDS CARRIED FORWARD</b>		52,946	49,734

Meopham Village Hall

Balance Sheet

30 September 2021

	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	29	-
Cash at bank		53,304	50,120
		<u>53,333</u>	<u>50,120</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(387)	(386)
		<u>52,946</u>	<u>49,734</u>
<b>NET CURRENT ASSETS</b>			
		<u>52,946</u>	<u>49,734</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>52,946</u>	<u>49,734</u>
<b>NET ASSETS</b>			
		<u>52,946</u>	<u>49,734</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>52,946</u>	<u>49,734</u>
<b>TOTAL FUNDS</b>		<u>52,946</u>	<u>49,734</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Rents received	12,588	19,574
Interest receivable - trading	4	15
Investment interest	811	1,181
	<u>13,403</u>	<u>20,770</u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
Number of employees during the year	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2
<b>Charitable activities</b>	
General	11,198
Investment income	<u>20,770</u>
<b>Total</b>	<u>31,970</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	<u>29,303</u>
<b>NET INCOME</b>	<u>2,667</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>47,067</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>49,734</u></u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Social security and other tax	<u>29</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Bank loans and overdrafts (see note 8)	387	386
	<u>387</u>	<u>386</u>

**8. LOANS**

An analysis of the maturity of loans is given below:

	30.9.21	30.9.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	387	386
	<u>387</u>	<u>386</u>

**9. MOVEMENT IN FUNDS**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	49,734	3,212	52,946
	<u>49,734</u>	<u>3,212</u>	<u>52,946</u>
<b>TOTAL FUNDS</b>	<u>49,734</u>	<u>3,212</u>	<u>52,946</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,097	(34,885)	3,212
	<u>38,097</u>	<u>(34,885)</u>	<u>3,212</u>
<b>TOTAL FUNDS</b>	<u>38,097</u>	<u>(34,885)</u>	<u>3,212</u>

**Comparatives for movement in funds**

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	47,067	2,667	49,734
	<u>47,067</u>	<u>2,667</u>	<u>49,734</u>
<b>TOTAL FUNDS</b>	<u>47,067</u>	<u>2,667</u>	<u>49,734</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,970	(29,303)	2,667
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,970</u>	<u>(29,303)</u>	<u>2,667</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	47,067	5,879	52,946
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,067</u>	<u>5,879</u>	<u>52,946</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,067	(64,188)	5,879
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,067</u>	<u>(64,188)</u>	<u>5,879</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2021.

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2021

	30.9.21 £	30.9.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	2
<b>Investment income</b>		
Rents received	12,588	19,574
Interest receivable - trading	4	15
Investment interest	811	1,181
	<hr/>	<hr/>
	13,403	20,770
<b>Charitable activities</b>		
Grants	24,693	11,198
	<hr/>	<hr/>
<b>Total incoming resources</b>	38,097	31,970
 <b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Expenditure</b>		
Wages	7,455	7,125
Rates and water	1,673	2,662
Insurance	1,295	1,254
Light and heat	1,488	2,412
Telephone	248	186
Repairs and renewals	21,241	12,051
Cleaning and sundries	102	21
Accountancy fees	480	390
Legal and professional fees	522	2,582
Advertising	187	12
Cleaning	194	608
	<hr/>	<hr/>
	34,885	29,303
 Total resources expended	<hr/>	<hr/>
	34,885	29,303
 <b>Net income</b>	<hr/>	<hr/>
	3,212	2,667