

The Crockham Hill Village Hall Trust
Trustees' report and financial statements

For the year ended 31 March 2025

Registered charity number 1044489

The Crockham Hill Village Hall Trust

Trustees' report and financial statements

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The Crockham Hill Village Hall Trust

The Trustees present their annual report and the financial statements for the year ended 31 March 2025.

Establishment of the Trust

The Trust is a registered charity, no. 1044489, and was constituted by deed on 17 February 1995.

Principal Purpose and Objective

The principal purpose and objective of the Trust is to provide a village hall facility and to make it available for hire by local residents within the immediate area of benefit and for hire generally by the public at large.

Chairman of Trustees Statement

Financial position good with retaining existing and new bookings so the revenue has improved.

The hire charge review that took place has increased business as we reduced the Friday and Saturday evening and Harris Room rates. The minimum hire period was also reduced. We also introduced free hire for certain village-wide events as part of our charitable commitment.

The Hall Manager, Angela Baker, has been instrumental in creating more business with social media and acting as a link with existing and potential hirers. The website was refreshed and content and policies upgraded.

Repairs and Maintenance expenditure was down on 2024 but we are still planning maintenance over the summer period. All lighting has been upgraded to new LED fittings.

Reserves have improved over last year. The aim is to have two years' of revenue in reserves. We are slightly over that but are mindful that we want to put solar panels on the roof to reduce our heating and lighting bills and, as a longer term plan, we are investigating increasing the size of the Harris Room.

I would like to thank the trustees for their help and support in ensuring that we offer a first-class facility to the village.

Financial Performance and Reserves

The financial performance and movements on the Trust's funds for the year ended 31 March 2025 are set out in the attached statement of financial activities on page 7.

They show hiring income up 11% on 2024 at £47,509 and overall expenses down from £39,330 in 2024 to £29,556 this year. That improvement was partly due to some significant one-offs in 2024, such as a deep-clean of the hall and legal costs completing a 10-year agreement on carpark maintenance, not being repeated. In addition, in 2025, we spent much less on repairs, maintenance and gardening, having done so much in 2024, although the higher spend is likely to resume in 2026.

The result in relation to incoming and outgoing resources on the General Fund, before transfers to other funds, was a net operating surplus before depreciation of £20,300 (2024 £5,241).

Our unrestricted reserves, excluding the fixed asset fund, are at a healthy level of £102,468 (2024 - £84,505), comprised of the Hall Cyclical Maintenance Fund of £26,000, (2024 - £24,000) and the General Fund of £76,468 (2024 - £60,505). With the level of likely ongoing expenditure in mind, these reserves are in line with our policy of retaining them at approximately two years' worth of income.

The restricted Car Park Maintenance Fund is £9,750 (2024 - £6,500). The current balance consists of contributions from The School Charitable Trust, Kent County Council and the Hall itself.

Independent Examiner

Mrs Marnie Woodward FCMA has kindly consented to continue to act as the independent examiner of the Trust's accounts.

The Crockham Hill Village Hall Trust

Trustees

The Trust's constitution provides for the appointment of a committee of eight Trustees, comprising three elected members and five representative members.

Elected Trustees

Neil Marshall
Jay Pearson
Mike Stockdale (Chair)

Representative Trustees

Crockham Hill (C.E.) (Controlled) Primary School	- Emily Keeley
Crockham Hill Players Society ('CHIPS')	- Karen Stafford
Crockham Hill W.I.	- Judy Newton
Holy Trinity Parochial Church Council	- June Davies
Westerham Town Council	- Deborah Coen

Co-opted Trustees

Officers

Trust Secretary	- Emily Keeley
Trust Treasurer	- Neil Marshall
Hall Manager	- Angela Baker

Bankers

CAF Bank Limited
Kings Hill
West Malling
Kent ME19 4TA

Independent Examiner

Mrs Marnie Woodward FCMA
The Old Forge
Smiths Lane
Crockham Hill
Kent TN8 6RH

Principal address of the Trust

Crockham Hill Village Hall
Church Road
Crockham Hill
Kent TN8 6RP

Mike Stockdale

Chairman

The Crockham Hill Village Hall Trust

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24 April 2025 and signed on their behalf by:

Mike Stockdale

Chairman

The Crockham Hill Village Hall Trust

Independent Examiner's Report

Independent Examiner's Report to the Trustees of The Crockham Hill Village Hall Trust

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 7 to 13.

Respective responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of Independent Examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any 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 next statement.

Independent Examiner's statements

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
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Mrs Marnie Woodward FCMA
Chartered Management Accountant

The Old Forge
Smiths Lane
Crockham Hill
Edenbridge
Kent TN8 6RH

15 November 2025

The Crockham Hill Village Hall Trust

Statement of Financial Activities
for the year ended 31 March 2025

	General Fund	Restricted Funds	Designated Funds		Total Funds 2025	Total Funds 2024
			Fixed Assets Fund	Other		

Income and expenditure

Notes

Incoming resources

Donations (gross)		£0	£0	£0	£0	£0	£0
Hall hirings		£47,509	£0	£0	£0	£47,509	£42,801
Maintenance Contribution		£0	£2,000	£0	£0	£2,000	£2,000
Fundraising		£0	£0	£0	£0	£0	£0
Interest receivable	2	£2,347	£0	£0	£0	£2,347	£1,770
Total incoming resources		£49,856	£2,000	£0	£0	£51,856	£46,571

Resources expended

Hall running and redecoration expenses		£29,556	£0	£0	£0	£29,556	£39,330
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Net operating surplus before depreciation

		£20,300	£2,000	£0	£0	£22,300	£7,241
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Depreciation		£0	£0	£14,947	£0	£14,947	£19,525
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Net incoming/outgoing resources before transfers		£20,300	£2,000	(£14,947)	£0	£7,353	(£12,284)
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Gain / (loss) on investment		(£133)	£0	£0	£0	(£133)	£74
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Gain / (loss) on disposal of fixed assets		£0	£0	£0	£0	£0	(£1,639)
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Transfer from General Fund		(£4,204)	£1,250	£954	£2,000	£0	£0
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Net movement in funds		£15,963	£3,250	(£13,993)	£2,000	£7,220	(£13,849)
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Fund balances brought forward at 1 April 2024		£60,505	£6,500	£401,251	£24,000	£492,256	£506,105
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Fund balances carried forward at 31 March 2025		£76,468	£9,750	£387,258	£26,000	£499,476	£492,256
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Notes:

a) There was no other recognised income or expenditure other than that reflected in the above statement.

b) The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Balance sheet
as at 31 March 2025

		<u>2025</u>	<u>2024</u>
	Notes		
Fixed assets			
Tangible fixed assets	5	£387,258	£401,251
Current assets			
Debtors and prepayments	6	£8,106	£4,602
Investment	7	£6,383	£6,237
Deposit	8	£97,286	£77,450
Cash at bank		<u>£2,538</u>	<u>£5,892</u>
		£114,313	£94,181
Current liabilities			
Creditors: amounts falling due within one year	9	<u>£2,095</u>	<u>£3,176</u>
Net current assets		£112,218	£91,005
Total net assets		£499,476	£492,256
Funds			
Restricted Funds			
- Car park maintenance fund	10	£9,750	£6,500
Unrestricted			
- General fund		£76,468	£60,505
- Fixed assets fund	11	£387,258	£401,251
- Other designated funds	11	£26,000	£24,000
Balance carried forward		£499,476	£492,256

Approved by the Trustees on 24 April 2025 and signed on their behalf by:

Mike Stockdale
Chairman

Neil Marshall
Trustee

The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Notes

forming part of the financial statements

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Trust's

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice

"Accounting and Reporting by Charities" (SORP 2005) and other applicable accounting standards under the historical cost accounting

The Trust's objects are to establish and manage a village hall. The Trustees make the Hall available to individuals and group undertakings at a

Donations receivable

Donations made to the Trust as gifts or under deeds of covenant are accounted for in the period in which they have been received or become receivable. Donations received as gift aid payments include an element of Gift Aid recovered at the 20% basic rate of tax.

Fixed assets and depreciation

Fixed assets representing the Hall and related fixtures and fittings are recorded at cost. Freehold land which has been donated is recorded at nominal value. Professional fees have been capitalised where appropriate.

In the year ended 31 March 2025 depreciation has been provided as follows:

Freehold buildings	2% on cost
Fixtures and fittings	15% on cost

Investments

Investments are stated at market value as of the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Taxation

The Trust is a registered charity under the Charities Act 1993 and is not assessable to taxation on its activities.

The Crockham Hill Village Hall Trust

Notes (continued)

2 Interest Receivable

	2025	2024
CAF Bank Limited	£2,068	£1,568
M&G Charibond	£279	£202
	£2,347	£1,770

3 Hall running expenses

	2025	2024
Insurance	£1,522	£1,542
Electricity	£5,499	£5,447
Rates and water rates	£955	£1,018
Cleaning and supplies	£5,618	£6,724
Repairs and maintenance	£5,353	£9,983
Gardening	£673	£2,910
Hall licences	£1,472	£1,385
Website Costs	£456	£295
Legal Fees	£0	£2,420
Miscellaneous exp.	£208	£356
Hall manager's fees	£7,800	£7,250
Total	£29,556	£39,330

4 Payments to Trustees and connected persons

In the year ended 31 March 2025, £313 in respect of costs incurred on the Trust's behalf during the year were reimbursed to a Trustee (2024 - £984).

The Crockham Hill Village Hall Trust

Notes (continued)

5 Tangible fixed assets

	Freehold Land and Buildings	Fixtures and Fittings	Total
Cost at 1 April 2024	£685,103	£111,129	£796,232
Additions in year	£0	£954	£954
Disposals in year	£0	£0	£0
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Cost at 31 March 2025	£685,103	£112,083	£797,186
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Accumulated depreciation			
At 1 April 2024	£288,711	£106,270	£394,981
Charge for the year	£13,705	£1,242	£14,947
Disposals in year	£0	£0	£0
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Depreciation at 31 March 2025	£302,416	£107,512	£409,928
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Net book values			
At 31 March 2025	£382,687	£4,571	£387,258
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At 31 March 2024	£396,392	£4,859	£401,251
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6 Debtors and prepayments

	2025	2024	
Hall hirings receivable	£4,786	£0	
Insurance prepaid	£1,493	£1,471	
Licenses and Subscriptions	£689	£721	
Repairs and Maintenance	£215	£203	
Electricity	£0	£0	
Water	£0	£0	
Hall running expenses	£764	£697	
Website	£10	£10	
Other	£150	£1,500	
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Total	£8,106	£4,602	
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The Crockham Hill Village Hall Trust

Notes (continued)

7 Investment

M&G Charibond Fixed Income Fund Accumulation shares.

	2025	2024
Opening market value	£6,237	£5,961
Additions	-	-
Income reinvested	£279	£202
Disposals / withdrawals	-	-
Unrealised Gain / (loss)	(£133)	£74
Closing market value	£6,383	£6,237

8 Deposit

A call deposit account is maintained with CAF Bank Limited, a recognised bank under the Banking Act 1987 and a subsidiary undertaking of the Charities Aid Foundation. The balance outstanding on the account is pooled with other funds in the London money market and earns interest on a daily basis.

9 Creditors

	2025	2024
<i>Amounts falling due within one year</i>		
Prepaid Hall hiring charges	£790	£1,879
Electricity	£250	£301
Water rates	£170	£156
Legal Fees	£0	£0
Administration Expenses	£0	£0
Repairs and Maintenance	£0	£0
Hall Manager's Fees	£600	£600
Cleaning and supplies	£225	£240
Gardening	£60	£0
Total	£2,095	£3,176

10 Restricted funds

	Balance 01-Apr-24	Movement in Resources: Incoming	Outgoing	Transfers from/to General Fund	Balance 31-Mar-25
Car Park Maintenance Fund	£6,500	£2,000	£0	£1,250	£9,750

A Car Park Maintenance Fund is established for the purposes of maintaining the overflow car park. Contributions were made during the year by the School Charitable Trust (38%), Kent County Council (23%) and the Village Hall Trust (38%).

The Crockham Hill Village Hall Trust

Notes (continued)

11 Other designated funds

	Balance	Movement in Resources:		Balance
	01-Apr-24	Incoming	Outgoing	31-Mar-25
Fixed Asset Fund	£401,251	£954	(£14,947)	£387,258
Cyclical maintenance reserve	£24,000	£2,000	£0	£26,000
<hr/>				
Total	£425,251	£2,954	(£14,947)	£413,258
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A Fixed Assets Fund has been provided out of the General Fund to recognise the net value of fixed assets which cannot easily be turned into cash to cover operating expenses or to fund an operating deficit. The value of the fund is adjusted each year to reflect additions to fixed assets and depreciation.

A reserve of £26,000 (2024 - £24,000) has been provided out of the General Fund for redecoration and maintenance of the Hall on a cyclical basis. An appropriate adjustment to the reserve is made in each financial year of the Hall's operation and reflected in the respective financial statements.

12 Building expenditure commitments

No building expenditure has been contracted for that has not been provided in these financial statements.

13 Independent examiner

No remuneration is payable to the independent examiner (2024 – nil).