PETHAM VILLAGE HALL

A charitable incorporated organisation

Report and Financial Statements
For the year ended 31 March 2026

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Legal and administrative information

Charity name:	Petham Village Hall
Corporate status:	Charitable incorporated company
Charity registration number:	1163331
Place of establishment:	Church Lane Petham Canterbury CT4 5RD
HMRC charities reference:	ZD17748
HMRC UTR:	82779 12185

Management Committee:

At AGM 15/09/2025		At 11/06/2026	
Mr S Collins	Chair	Mrs G Miller	Chair
Mrs G Miller	Vice-Chair	Mr P Coombs	Treasurer
Mr P Coombs	Treasurer	Mr T Miller	Secretary
Mrs S Acaster	Bookings Secretary	Mrs S Acaster	Bookings Secretary
Mr M Kingsland		Mr M Kingsland	
Mrs M Moys		Mrs M Moys	
Mr N Clark		Mr N Clark	
Mr D Selwyn		Mr D Selwyn	
Mr T Miller		Mr D Page	
Mr D Page		Mrs M Henderson	
		Mrs M. Vicente	

Report of the Management Committee

Objectives

The charitable objects of Petham Village Hall (PVH) are to operate and promote the village hall for the benefit of the inhabitants of the Parish of Petham and the wider public by way of hiring space in the premises to individuals, activity groups and businesses for the purposes of educational, artistic, cultural, social gatherings, and exercise or other leisure time pursuits for the benefit of the individuals taking part.

Trustees and volunteers

The members of the Management Committee are the members of the CIO and also the trustees. They are unpaid volunteers, and receive no benefits from PVH other than being reimbursed for purchases they make on behalf of the CIO that has no debit or credit card payment facilities. A number of activity groups such as those providing Rainbows and Brownies meetings for young girls, are managed by volunteers who receive termly room-hire invoices from PVH, and manage the payment of the fees concerned.

The constitution of PVH entitles such groups to nominate a member to represent them as a trustee on the management committee. Six of the trustees as at the AGM on 15 September 2025 were representatives of the activity groups and of the other four trustees, two were representatives of the Parish elected at the AGM, and two were co-opted by the committee. Although PVH has no employees, its insurance policy includes employee liability cover that extends to personal injury suffered within PVH's premises by the trustees when carrying out their duties, or the volunteers whilst leading their activity group.

Achievements and performance

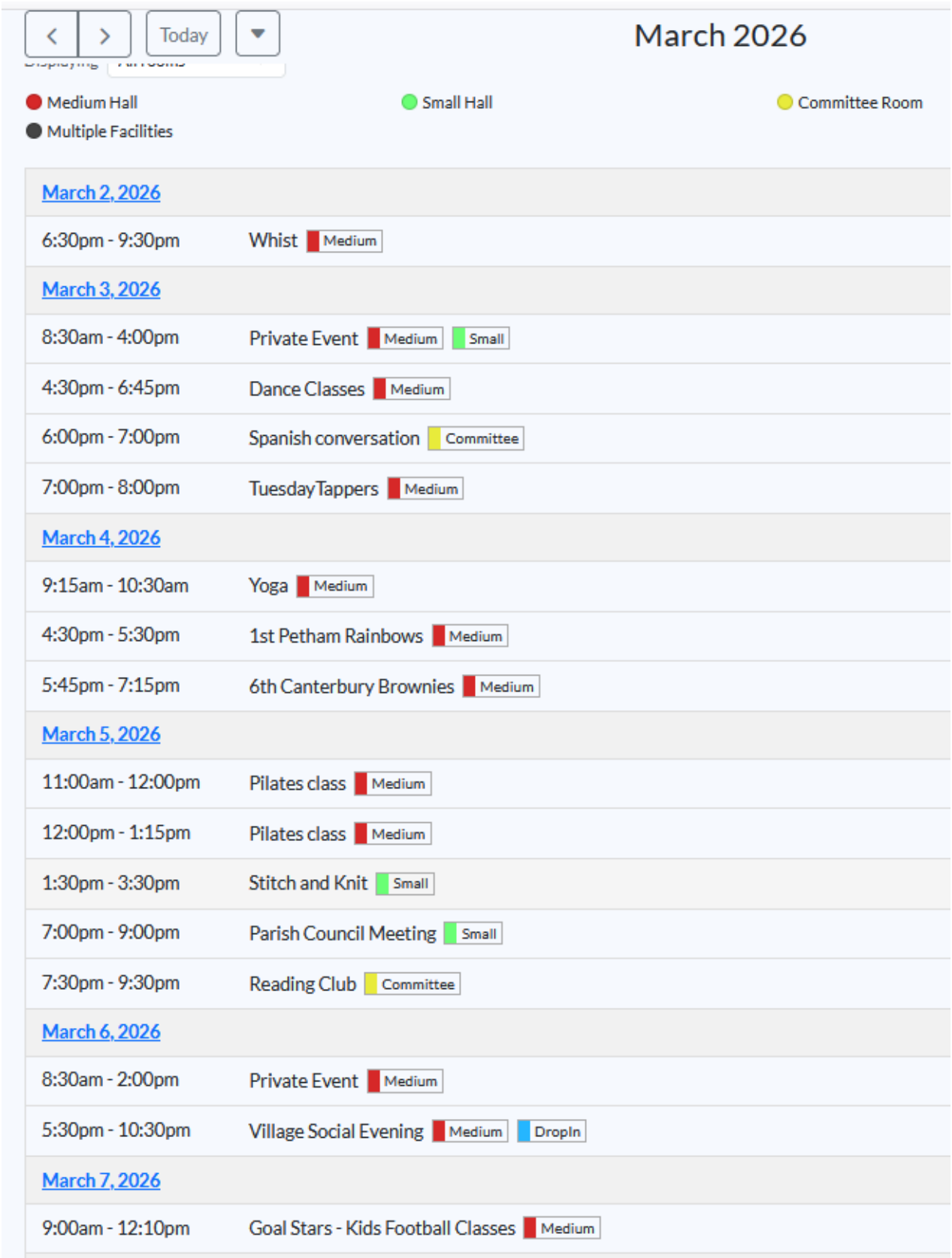
The pre-existing activity/cultural groups continued to use the hall for their regular sessions/meetings during the year, and residents of the village using the hall for social gatherings continued to receive a 50% discount that was funded by a £250 grant from Petham Parish Council.

Canterbury Cathedral and The Diocese of Canterbury continued hiring the hall for occasional church and school-related meetings. In addition, a recently graduated student established a new business using the hall to provider Goal Stars football classes for young children. Petham Parish Events CIC (a not-for-profit community interest company) hired the hall regularly to hold various social events up to April 12th 2026 when the company's use of the hall was transferred to the newly-formed: Petham Community and Social Welfare Association. These social events include a village social evening and a breakfast club each month, along with occasional musical events such as the New-Year's Eve party on December 31st 2025 and one-day festivals such as the Beer & Craft Festival held on June 28th 2025.

In celebration of the 20th anniversary of the official opening of the hall, Petham Parish Events CIC hired the hall on 4th October 2025 to hold a charitable fundraising event. During this event, a resident of the parish generously offered to donate £20,000 to PVH that was received on 11th October 2025, and which was earmarked to fund a number of refurbishment project including overhauling the hall moveable partition wall, upgrading the roof -light Velux windows, and a complete replacement of the kitchen fitments and cooking/storage equipment. The benefactor of the donation provided a Gift Aid certificate in respect of which a claim was made to HM Revenue & Customs from which a payment of £5,000 was received on 22nd October 2025.

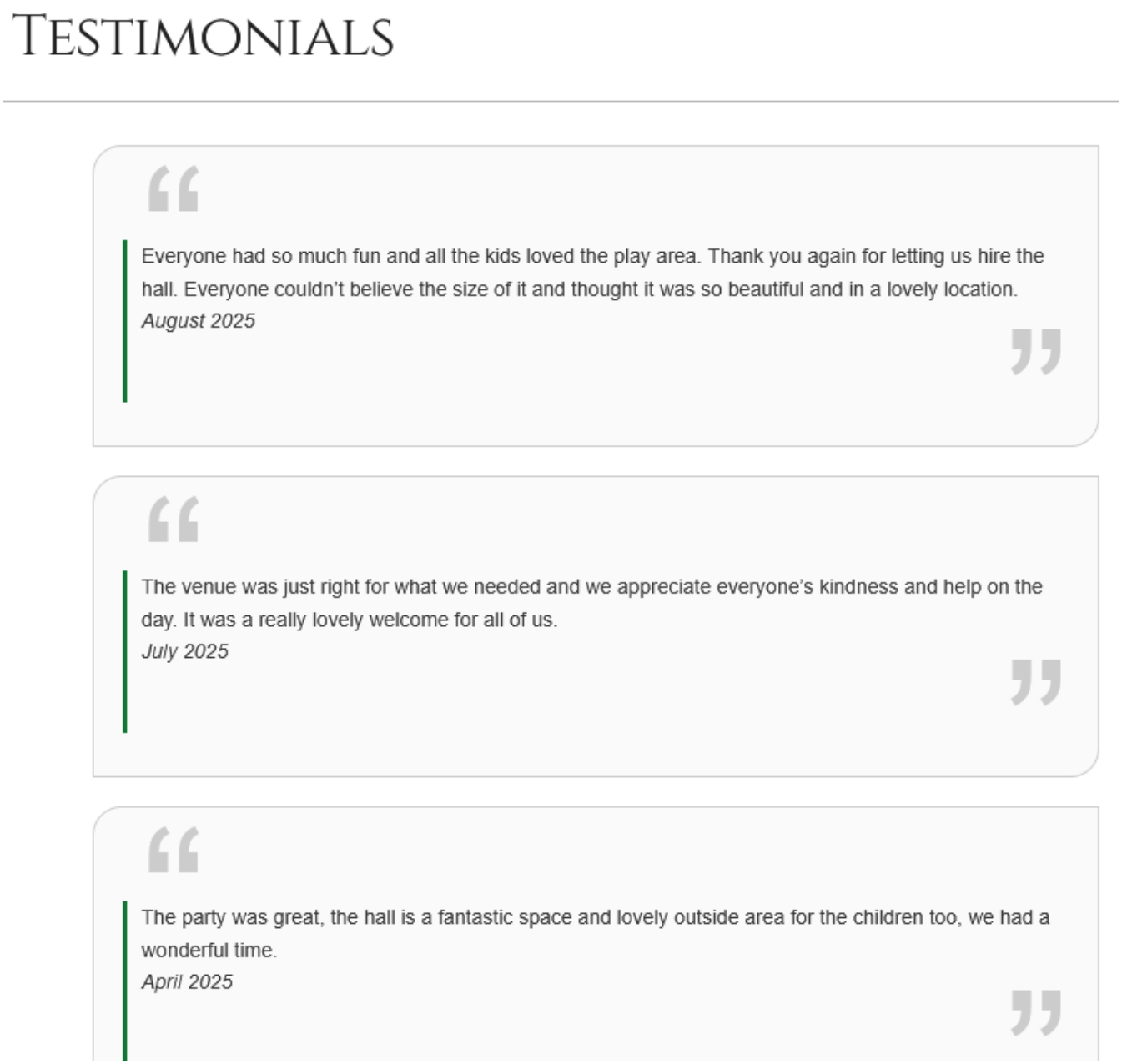
The hall is in use on most days other than during school half-terms and the Christmas/Easter holidays and a variety of individuals and organisations within a 20-mile radius continue to value the opportunity to hire space

within the building on a regular basis. PVH makes use of a online booking system provide by Hall Booking Online Ltd at www.hallbookingonline.com/petham that includes a public calendar for hirers to view booked and vacant time-slots, and an illustration of the level of hall usage from the booking system is shown below for first week of March 2026.



180 invoices (W719-W899) for one-off events were issued from the booking system in the year ended 31 March 2026. In addition, 33 manual invoices (R345-R378) were issued to the regular activity groups in arears for either use during a quarter or use during a school term.

The Bookings Secretary regularly receives messages of thanks from private hirers after their booked event, and such testimonials are included in a page on the hall's website. A screen-print of such testimonials received in 2025 is reproduced below.



Financial review

The activity of the letting the hall generated income of £22,123, and deduction of the associated expenditure of £32,515 reflected an operating deficit of £10,392. However, this deficit was offset by other income including bank interest of £3,458, plus freely-given donations, inclusive of associated Gift Aid, of £25,163 to give a surplus before depreciation of £18,229. Deduction of £4,766 depreciation during the year resulted in a net surplus of £13,463. As the total income of £50,744 exceeded the threshold of £25,000 above which the accounts are subject to an independent examination and Sarah Oyediran MAAT, trading as SOS Bookkeeping, was engaged to examine the accounts.

A photovoltaic microgeneration system of 28 solar panels with a 3-phase inverter and Li-Ion battery was installed in June 2025, and commenced to generate electricity on June 17th. The installation cost £28,062, and this was funded entirely from PVH's own resources requiring the withdrawal of £2,210 from its NatWest

Business Reserve Deposit account, £8,352 from its 125-day notice account at the Nationwide Building Society, and £17,500 from the account at the Hanley Economic Building Society. The £28,062 cost was capitalised in the freehold property account, and the increased rebuilding value of the hall was notified to Ansvar Insurance Limited. The Hall's electricity meter was upgraded to a smart meter on June 13th 2025 enabling surplus exported electricity to be recorded, and a Smart Export Guarantee account was opened with Scottish Power. Three payments for exported electricity were received from Scottish Power totalling £406.00 for the quarters ending in October 2025, January 2026 and March 2026, and these payments were treated as credits to the electricity expenditure account.

The ground-source heat pump developed a number of faults during the late summer/autumn of 2025 and was finally diagnosed in November 2025 as needing a new heat-exchanger and various other parts. Theses were ordered from the Swedish manufacturer in December 2025 but did not arrive until February 2026. Unfortunately, for over two months during mid-winter when little energy was obtained from the solar panels, the hall had to use top-up heating from electric oil-filled radiators that boosted the electricity bill for January 2026 to £1,147.

A flush controller valve in the Gents' toilet developed a fault in November 2025 and despite having been cleaned at that time, the problem persisted but the extent of which was not discovered until a water bill was received in March 2026 in the sum of £2,129 being 10 times the normal amount of £210. Unfortunately the water bill received in December 2025 used estimated readings from previous records, and the existence of the ongoing water leak might have been highlighted earlier if an actual meter reading been taken or the December bill.

The kitchen range cooker that had suffered irreparable damage to its top-plate, was replaced in November 2025 at a cost of £2,154 which was capitalised in the fixtures and fittings account. This capital cost commenced to be depreciated at £10% per annum with effect from 1st December 2025.

A single purchase of kitchen fitments and associated electrical equipment was made in February 2026 at a cost of £4,940 that was capitalised in the fixtures and fittings account. Half of the new units were installed on 30th March 2026 and an annual rate of 10% depreciation was applied to the whole amount of £4,940 commencing from 1st April 2026. The remainder of the new units were installed in July 2026 together some ancillary furniture and equipment costing £ 746 together with associated electrical items and water pipe and fittings coting £600. This took the total cost of the kitchen refurbishment up to £8,440.

Reserves and future expenditure

PVH seeks to maintain a combined total of £5,000 in its current and business reserve deposit accounts at NatWest Bank to cover day-to-day expenditure and refunds of damage deposits. Further reserves are held in a deposit account at NatWest requiring 35 day's notice of withdrawals, and a corporate tracker account at the Hanley Economic Building Society. This latter account has an interest rate of 1 percentage point above the Bank of England Base Rate and is now closed to further deposits so that it represents a back-stop reserve for the hall.

The amounts in the three deposit accounts at 31st March 2026 amounted to £56,618, as shown in the table below that also shows the reserves at the start of the 2025/26 last financial year and the change during the year. The table also shows the reserves at the beginning of the Covid-19 pandemic in 2020 and the change over the ensuing 5 years.

Account	31/03/2026	31/03/2025	31/03/2020
NatWest Business Reserve	5,263	8,078	2,004
NatWest 35-day Notice	15,140	0	0
Nationwide 125-day Notice	0	8,303	0
Hanley Building Society Corporate Tracker	36,215	51,051	44,070
Reserves Total	**56,618**	**67,432**	**46,074**
Reserves +/- change	-10,814	21,358	
Grant income	250	35,267	
Donation income	20,164	2,297	
Change excluding grant & donation income	-31,228	-16,206	

The Covid-19 pandemic caused considerable changes to PVH's financial position, because although there was a considerable reduction in income during the various lock-down periods significant parts of which did not recover from the close-downs, this was more than offset by grants received from HM Government (£10,000), Canterbury City Council (£10,667), and John Swire Foundation (£11,000). Not all of the grant income was needed to fund the standing costs incurred during the close-downs such that the unused part boosted the reserves.

PVH has no reserves that are restricted in the way they can be utilised if necessary, so that the residue from the Covid-19 pandemic grants has been used since 2023 to fund the annual operating losses. These losses arose from:

- a downturn in bookings after the pandemic;
- the hire fees not having been increased in line with high increases in the Consumer Price Index;
- increased maintenance costs of the hall approaching its 20th anniversary;
- £28,062 being invested in a photovoltaic microgeneration system.

The £8,440 total cost of the kitchen refurbishment was within the allocated budget of £10,000, and the additional cost of £1,346 spent in 226/27 was funded from the reserves as in the light of the current cost-of-living "crisis" that has reduced the level of hall-usage, PVH did not apply any inflationary increase to its hire fees on 1st April 2026. Moreover, expenditure costs are expected to increase because of the Middle-East shock to global oil markets although PVH fixed its electricity tariff in March 2026 for the year to February 28th 2027, and will benefit from self-generated electricity during the 2026 summer.

PJ Coombs

Peter J Coombs

Treasurer

Independent Examiner's Report to the trustees of Petham Village Hall.

I report on the accounts for the year ended 31st March 2026 which are set out on pages 8 to 10.

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 this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Charities Act. To follow the procedures laid down by the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you the 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 statement below.

Independent examiner's statement

In the course of 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 Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charity 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

Signed:  Dated: 26/05/2026

Ms Sarah Oyediran MAAT
3 Pintail Way
Herne
Herne Bay
Kent CT6 7XP

Income and Expenditure Account
for the Year Ended 31 March 2026

	31.03.26		31.03.25	
	£		£	
Income				
Regular hire fees	5,966		5264	
Weekend hire fees	15,723		18,855	
Donations	20,163		1,261	
Grants	250		1,000	
Compensation	184		148	
		42,286		26,528
Other income				
Gift Aid	5,000		0	
Sundry receipts	501		579	
Deposit & Building Society interest	2,957		3,449	
		8,458		4028
		50,744		30556
Expenditure				
Accountancy	704		250	
Cleaning	5,003		4,868	
Bad debts	184		0	
Display	135		65	
Electricity	5,072		7,049	
Gardening	1,442		1,290	
Insurance	2,225		2,059	
Legionella control	0		899	
Licenses	115		220	
Phone & internet	352		341	
Repairs & Maintenance	10,400		4,438	
Security	866		0	
Sundry expenses	37		1,371	
Waste disposal	2,799		2,329	
Water	2,761		551	
Websites	420		295	
		32,515		26,025
Operating surplus		18,229		4,531
Depreciation				
Plant and equipment	2,668		3,049	
Fixtures and fittings	2,098		2,026	
		4766		5,075
Net Surplus/deficit		13,463		(544)

Balance Sheet
31 March 2026

	31.03.26		31.03.25	
	£		£	
Fixed Assets				
Freehold property	778,062		750,000	
Plant and equipment	1,621		3,889	
Fixtures and fittings	9,096		4,099	
		788,779		757,988
Current assets				
Debtors	60		508	
NatWest current account	848		490	
NatWest business reserve deposit account	5,263		8,078	
NatWest 35-day notice account	15,140		0	
Nationwide Building Society	0		8,303	
Hanley Building Society	36,215		51,051	
Cash in hand	409		390	
		57,935		68,820
Current liabilities				
Creditors	5,435		1,388	
Damage deposits	851		1,251	
Holding deposits	762		703	
Water budget account	2,224		88	
Ashford Security budget account	142		95	
Accrued expenses	804		250	
		10,218		3,775
Net current assets		47,717		65,045
Total net assets	836,496			823,033
Financed by Capital Account				
Brought forward	823,033		823,577	
Add year-end surplus/deficit	13,463		(544)	
	836,496			823,033

Tangible fixed assets schedule
31 March 2026

	Freehold property	Plant & equipment	Fixtures & fittings
	£	£	£
Cost			
Historic cost at 1st April 2022	750,000	14,266	16,300
Additions	28,062	3,186	7,326
Deletions	-	57	-
Cost at 31st March 2026	778,062	17,395	23,626
Depreciation			
Charged up to 1st April 2025	-	13,164	12,432
Charge 2025-26	-	2,610	2,098
Total at 31st March 2026		15,774	14,530
Net book value	778,062	1,621	9,096