CLIFFE MEMORIAL HALL

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

CHARITY REGISTRATION NUMBER 302716

CLIFFE MEMORIAL HALL
CHARITY REFERENCE AND ADMINSTRATIVE DETAILS
FOR THE YEAR ENDED 28 FEBRUARY 2026

Charity registration number	302716
Trustees	R Higgins A Keable M Hooper C Loynes C Frail
Committee members	S Sands C Bexton J Townsend
Principal office	Memorial Hall Church Street Cliffe Rochester Kent ME3 7PU
Registered office	26 Station Road Cliffe Rochester Kent ME3 7RX
Independent Examiner	Clayton Stirling & Co 123 Cross Lane East Gravesend Kent DA12 5HA

CLIFFE MEMORIAL HALL
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2026

The Trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2026. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

R Higgins
A Keable
M Hooper
C Loynes
C Frail

Objectives and activities

The charity owns and manages a hall in Church Street, Cliffe which is available for hire to the local area. This is open to uniform groups, charities, church, preschool and any groups for the community, as well as private functions.

Public benefit statement

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity uses volunteers in order to meet its charitable objectives.

Achievements and performance

Summary of main achievements and financial review

CLIFFE MEMORIAL HALL
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2026

Recruitment and appointment of new trustees

Appointment of trustees is governed by the trust deed of the charity. The Board of Trustees is authorised to appoint new trustees to full vacancies. Committee members have free access to all activities to ensure that they can be fully aware of the activities and methods of the trust. Advice for trustees published by the Charity Commission is given to new trustees and new guidance is notified and made available at Trustees meetings.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material
- prepare the financial statements on the going concern basis unless it is inappropriate to

The trustees are responsible for keeping proper accounting records that disclose with reasonable

The annual report was approved by the trustees of the charity and signed on its behalf by:

M Hooper

Mrs M Hooper
Trustee

Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

OF CLIFFE MEMORIAL HALL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2026 which are set out on pages 7 to 10

Responsibilities and basis of report

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

J T Durell

J T Durell FCA
Clayton Stirling & Co (12 Limited)
Chartered Accountants

123 Cross Lane East
Gravesend
Kent
DA12 5HA

Date

CLIFFE MEMORIAL HALL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2026

	2026		2025	
	Unrestricted funds		Unrestricted funds	
INCOME AND ENDOWMENTS FROM:	£	£	£	£
Donations and legacies				
Donations	1,130		6,056	
Charitable activities				
Hall bookings	39,262		33,548	
Events	31,326		33,078	
Other				
Grants - Medway Council	-		-	
Grants - Cliffe Parish Council	6,500		7,000	
Total income		78,218		79,681
EXPENDITURE ON CHARITABLE ACTIVITIES				
Events costs	17,771		22,258	
Wages	13,789		13,268	
Rates and water	2,104		1,349	
Light and heat	6,351		5,264	
Repairs, renewals and replacements	3,628		2,505	
Insurance	2,777		2,258	
Waste removal	3,808		3,449	
Cleaning materials and hall cleaning	2,137		1,915	
Advertising	824		1,228	
Accountancy fees	504		506	
Printing, postage and stationery	551		535	
Telephone	503		523	
Bank charges	88		-	
Donations	375		-	
Depreciation	1,696		1,264	
Total expenditure		56,905		56,322
Net income/(expenditure)		21,312		23,359
Accumulated Fund B/F		576,662		553,303
Accumulated Fund C/F		597,974		576,662

CLIFFE MEMORIAL HALL
BALANCE SHEET
FOR THE YEAR ENDED 28 FEBRUARY 2026

	2026		2025	
FIXED ASSETS	£	£	£	£
Hall premises	1,099,435		1,099,435	
Furniture and equipment	27,714		4,637	
Computer equipment	31		146	
		1,127,180		1,104,218
CURRENT ASSETS				
Current account	47,857		50,159	
Debtors and prepayments	1,303		952	
Cash in hand	673		372	
	49,833		51,483	
CURRENT LIABILITIES				
Sundry creditors	516		516	
	516		516	
NET CURRENT ASSETS		49,318		50,968
NET ASSETS		1,176,498		1,155,185
FUNDS OF THE CHARITY				
Unrestricted funds		597,974		576,662
Revaluation Reserve		578,523		578,523
		1,176,497		1,155,185

The financial statements on pages 6 to 9 were approved by the trustees, and authorised for issue and signed on their behalf by:

M Hooper

MRS. M. HOOPER

Trustee

Signed on behalf of the committee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cliffe Memorial Hall meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historic cost convention as modified by the revaluation of certain fixed assets.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Income and endowments

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recogntion

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Freehold property	Nil
Fixtures, fittings and equipment	10% straight line basis
Computer equipment	20% straight line basis

1 Accounting policies (continued)

Funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 March 2025	1,099,435	79,496	679	1,179,610
Additions	-	24,658	-	24,658
Disposals	-	- 17,541	-	(17,541)
At 28 February 2026	1,099,435	86,614	679	1,186,728
Depreciation				
At 1 March 2025	-	74,859	533	75,392
Charge for the year	-	1,581	115	1,696
Disposals	-	(17,541)	-	(17,541)
At 28 February 2026	-	58,899	648	59,547
Net book value				
At 28 February 2026	1,099,435	27,714	31	1,127,180
At 28 February 2025	1,099,435	4,637	146	1,104,218

3 Fund reconciliation

Unrestricted funds

	At 1 March 2025	Income	Expenditure	At 28 February 2026
Unrestricted	576,662	78,218	(56,905)	597,974
Revaluation reserve	578,523	-	-	578,523
	1,155,185	78,218	(56,905)	1,176,497

The revaluation reserve represents the increase between the cost of the freehold land and buildings and the the valuation shown in note 2.

4 Grant income

During the year the charity received grants of £6,500 from the local Parish Council. Of these amounts, £1,000 was in relation to VE Day and £500 in relation to the firework display. These amounts had been used specifically against the cause they were received for during the financial year.

CLIFFE MEMORIAL HALL

Trustees Report 2026

The hall committee has been working constantly raising funds for improvements to the hall to help with running costs, constant repairs and general maintenance of the building. We also ensure there is always an emergency fund to cover all eventualities. For instance, we had a burst water pipe in the men's toilets and this led to the the large hall and bar area and parts of the kitchen being out of action. The insurance covered the cost of getting humidifiers to dry the walls and floors and gave us the all clear 3 weeks later, so we could replaster the walls and replace flooring. This again affected the hire of the hall and we are lucky that our regular hirers were very understanding. With outside bookings.having to be cancelled, this was another cost of over £500 of revenue we were unable to reclaim and had to cover. Thankfully once again we had lots of support from local businesses.

The new kitchen has been commented on, even now, two years later, and we cannot thank all those involved for their continued support and work, that made this happen.

We have established an agreement with St Helens Primary School to use the car park for parents to use during morning drop off and after school. Whilst we are happy for this to continue we are finding more damage and holes appearing, on the tarmac. Another constant repair job. We are inviting quotes to have the car park resurfaced, but this looks far outside our budget.

Our Coffee Hub once a month is still enjoyed by our regulars. We had worried that this would phrase out due to a coffee shop opening up in the village, plus St Helens Church also opened up a daily coffee room too. Our quiz evenings that we hold once every two months, seems to go from strength to strength, all our tables are prebooked, yet, time after time, we are quickly setting up another two or even three to accommodate more people. Our firework night was a success and raised much needed funds for the hall. Our Christmas meal was well attended with numbers up to 80, and it was a joy to see the nursery school children entertaining at this event. The VE Day was a success and many locals and even further afield came to enjoy the event, and led to a great time had by all. All these events are run by the committee and they work hard to make them a success that they are. Thank you.

Our committee are second to none and all go the extra mile to not only keep the hall maintained but to continuously upgrade and keep it to a high standard. We are grateful to the Parish Council for the financial support they give us which is invaluable in helping us to keep this village asset available to all local parishioners and hirers.

Mary Hooper

Treasurer