Charity registration number: 302844

SMARDEN CHARTER HALL MANAGEMENT COMMITTEE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Orchard Business Services

Smarden Charter Hall Management Committee
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Smarden Charter Hall Management Committee
Company No.
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The principal objective of the charity is to maintain the village hall for the communal benefit of the inhabitants of Smarden and the neightbourhood including the provision of public services.

Public Benefit

The Charter Hall is used by village organisations and societies; the use of the hall for private functions provides income which is used to keep charges for community use low, and also provides funding to support improvement to the general functioning of the hall. The Hall houses the IT Centre and the Heritage Centre, with a drop-in centre operating on a twice-weekly basis providing services for older people.

The management committee have continued to maintain, manage and develop the hall as a facility for the whole community.
The trustees are grateful for the continuing support of so many local residents.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

They continue to focus on providing a wide range of services and activities to contribute to the well-being of local people and ensuring charges are kept low to ensure accessibility for all the community

Achievements and Performance

Main Achievements

Significant activities:
The charitable activities continued to be that of hiring out the hall.
The fundraising activities during the year included the ABBA Event, Lottery and the Spring Fair.

Achievements against objectives:
The Charter Hall trustees and committed to maintaining and developing the Charter Hall so that it remains an attractive venue for the use of all village residents. Improvements to the building and the fabric are undertaken on a continuing basis.

Investment Performance:
The trustees' policy is that any sum of cash at any time belonging to the charity and not needed as a balance for working purposes, is invested in order to achieve both income and optimum growth. The management committee receive financial reports at each of their meetings and are thus able to continuiously monitor the charity's investments to ensure the policy is effective.

Financial Review

Reserves Policy

Reserves:
Total income allocated to general unrestricted funds amounted to £29089
Total costs of raising funds amounted to £0.
Total expenditure on charitable activities amounted to £36897.
This meant a reduction to unrestricted funds of £7808.
Taking into account the funds brought forward, the general unrestricted funds balance to be carried forward is : £642414

Going Concern

The trustees continue to adopt the going concern basis in preparing financial statements given their justifiable expectations that the charity has adequate resources to continue its operational existence for the foreseeable futur.

Structure, Governance and Management

Governing Document

The charity is governed by the Constitution set out in the Deed of Conveyance dated 7 July 1964.

Trustee Selection Methods

The Management and decision making of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees are appointed annually by the members in the general meeting and they are made aware on their appointment of their responsibilities under charity legislation. The trustees who served during the year and who were serving at the year end are set out on page 2.

Additional Note

The trustees have carried out risk assessments applicable to the charity, in particular the operations and finances of the charity, and have systems and procedures in place to mitigate exposure to all risks identified.

Reference and Administrative Details

Trustees

Mr Michael Barkway
Mr Brian Bristow
Mrs Carly Mitchell
Mrs Clare Wilson
Mr Mark Bickerton
Mrs Geraldine Dyer
Mr Paul Ryan
Mr Adam Green
Mrs Angela Wilson

Charity Number

302844

Principal Address

The Meeting House, Water Lane
Smarden
Ashford
Kent
TN27 8NR

Independent Examiner

Orchard Business Services AAT
Orchard Business Services
AAT
Orchard View, Pook Lane
Biddenden
Ashford
Kent
TN27 8JU

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Michael Barkway

Trustee
Date

Smarden Charter Hall Management Committee
Independent Examiner's Report to the Trustees of Smarden Charter Hall Management Committee
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Orchard Business Services AAT

Date
Orchard View, Pook Lane
Biddenden
Ashford
Kent
TN27 8JU

Smarden Charter Hall Management Committee
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**2**	1,331	7,598
Charitable activities:			
charitable activities		22,924	24,218
Other trading activities	**3**	4,487	16,380
Investments	**4**	292	87
		29,034	48,283
EXPENDITURE ON:			
Raising funds	**6**	(36,897)	(40,960)
Charitable activities:	**6**		
NET (EXPENDITURE)/INCOME		(7,863)	7,323
NET MOVEMENT IN FUNDS		(7,863)	7,323
RECONCILIATION OF FUNDS:			
Total funds brought forward		650,277	642,954
TOTAL FUNDS CARRIED FORWARD	**12**	642,414	650,277

The notes on pages 7 to 10 form part of these financial statements.

Smarden Charter Hall Management Committee
Balance Sheet
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**9**	612,498	613,247
		612,498	613,247
CURRENT ASSETS			
Debtors	**10**	1,441	2,346
Cash at bank and in hand		29,125	35,334
		30,566	37,680
Creditors: Amounts Falling Due Within One Year	**11**	(650)	(650)
NET CURRENT ASSETS (LIABILITIES)		29,916	37,030
TOTAL ASSETS LESS CURRENT LIABILITIES		642,414	650,277
NET ASSETS		642,414	650,277
FUNDS OF THE CHARITY			
Unrestricted Funds		642,414	650,277
TOTAL FUNDS	**12**	642,414	650,277

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Michael Barkway

Trustee
Date

The notes on pages 7 to 10 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

1.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and
the amount can be quantified with reasonable accuracy.

1.3. Resources Expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to
the expenditure.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0% Straight line basis
Fixtures & Fittings	10% Straight line basis

1.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	1,331	7,598

3. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Non-charitable trading activities	300	-
Fundraising events	4,187	16,380
	4,487	16,380

4. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	292	87

5. **Net Income/(Expenditure)**

The net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	749	995

6. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 7) £	2025 Total £
Raising funds	1,669	35,228	36,897

	Activities undertaken directly £	Support costs (see note 7) £	2024 Total £
Raising funds	13,510	27,450	40,960

7. **Support Costs**

	2025 Raising funds £
Premises expenses	27,210
General administration	1,568
Governance costs	6,450
	35,228

	2024 Raising funds £
Premises expenses	20,115
General administration	1,532
Governance costs	5,803
	27,450

8. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	650	650

9. **Tangible Assets**

	Land & Property Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2025	708,077	89,830	797,907
As at 31 December 2025	708,077	89,830	797,907
Depreciation			
As at 1 January 2025	97,816	86,844	184,660
Provided during the period	-	749	749
As at 31 December 2025	97,816	87,593	185,409
Net Book Value			
As at 31 December 2025	610,261	2,237	612,498
As at 1 January 2025	610,261	2,986	613,247

10. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	1,139	1,870
Other debtors	302	476
	1,441	2,346

11. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Accruals and deferred income	650	650

12. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	650,277	29,034	(36,897)	642,414
Total funds	650,277	29,034	(36,897)	642,414

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	642,954	48,283	(40,960)	650,277
Total funds	642,954	48,283	(40,960)	650,277

13. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

14. **Related Party Disclosures**