

BOROUGH GREEN VILLAGE HALL

Trustees' Report and Financial Statements

Charity number 302687

31 December 2025

Contents

| | |
|--|---------------|
| Legal and Administrative Details | 1 |
| Trustees Report for the year ended 31 December 2024 | 2 - 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes | 7 - 10 |

Legal and Administrative Details

Custodian Trustee

The Official Receiver for Charities

Trustees

| | |
|--------------|---------|
| Mrs J Peirce | Elected |
| Mr B Rawlins | Elected |
| Mr D Peirce | Elected |

Correspondence Address

47, Tolsley Mead, Borough Green, Kent TN15 8EJ

Independent Examiner

Margaret Pretorius, Hillside House Gravesend Road, Wrotham, Sevenoaks, TN15 7JH

Bankers

NatWest, 43 Swan Street, West Malling, Kent ME19 6HF

Charity Number

302687

Trustees Report for the Year Ended 31 December 2025

The trustees have the pleasure of submitting their report together with the accounts for the year ended 31 December 2025.

Reference and Administrative Details

Borough Green Village Hall operates under a constitution dated 20 November 1964 and is a registered charity under number 302687.

Structure, Governance and Management

The Management Committee is comprised of three trustees elected at the Annual General Meeting, up to six "representative" trustees nominated by village organisations plus, where necessary, co-opted trustees deemed or members co-opted by the elected and "representative" trustees. Any decision to discontinue use of the Hall or to sell the property are subject to approval at a general meeting of the inhabitants in accordance with the trust deed.

The work of the Management Committee is conducted entirely by volunteers.

Objectives and Activities

The trust property was formed for the purposes of a village hall for the use of the inhabitants of the area of Borough Green and the immediate neighborhood, without distinction of sex, race, political and religious or other opinions and in particular for use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The ongoing policy of the Trustees is to maintain the Hall in good condition and improve the facilities offered for the benefit of the inhabitants.

Achievements and Performance

The Village Hall has been cleaned, maintained and insured throughout the year with any necessary repairs carried out.

Financial Review

The financial surplus is £23,058 (2024 surplus £68,907). The position of the trust at the year end is healthy, with total net assets of £256,195 (2024 £233,137).

However, the trustees consider "free reserves" to be cash and investments and this has increased from £173,515 in 2024 to £186,846 in 2025. It is the policy of the Trustees, wherever possible, to maintain a minimum of at least a year's expenditure in free reserves plus a provision for unforeseen future maintenance projects deemed necessary for the maintenance or improvement of the Hall.

Risk Management

The trustees consider that the main risk to the charity is damage or structural issues with the Hall.

However, the hall was given a clean bill of health in 1999 by structural engineers and the surveyor who carried out the original survey has this year advised that while no further structural survey is needed regular maintenance should be kept up-to-date. As this is an ageing building (erected in 1964) maintenance is expensive but the Hall is well able to meet such costs.

The trustees also continue to invest in improved security to help prevent malicious damage to the hall.

Public Benefit

The Charities Act 2006 ("the Act") now requires the Trustees to report on how their activities meet the definition of "public benefit" contained within the definition of charitable purpose in the Act. There are two key principles of public benefit which are:

- Principle 1 - There must be an identifiable benefit or benefits
- Principle 2 - Benefit must be to the public or a section of the public.

The identifiable benefit of the Borough Green Village Hall ("the Hall") is that it provides the community with three spaces of varying size in which to carry out social and leisure pursuits. For example, the Hall is used by a local Amateur dramatics society, several clubs and organisations, also for private parties. The hall is also available for small businesses to use. For example, the hall is used extensively by the Caroline Clare School of Dance providing dance tuition to all ages.

The use of the hall is not restricted. Hirers of the Hall can be anyone over the age of 18 and, although the Charity was established with the aim of providing a Hall to the inhabitants of Borough Green and the surrounding area, any person no matter where they live is entitled to hire any of the three spaces in the Hall. The Trustees have to charge a fee for the use of the Hall. This is because the hall receives no income from donations or other voluntary fundraising sources. The aim of the fee charged is to cover costs and to set aside funds for future maintenance and upgrades to the Hall. The fee charged does not prevent those in poverty from using the hall. No person benefits privately from the hall; all the Trustees are unpaid volunteers and the Hall has no employees.

This report was approved by the Committee and signed on their behalf by:

Mr B Rawlins

47, Tolsey Mead
Borough Green
Kent
TN15 8EJ

12 March 2026

Independent Examiner's Report

I report to the trustees of Borough Green Village Hall (the Charity) on the accounts for the year ended 31 December 2025, which are set out on pages 5 to 10.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

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 trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Margaret Pretorius CGMA

Hillside House
Gravesend
Road
Wrotham
Sevenoaks
TN15 7JH

Borough Green Village Hall
12 March 2026

**Statement of Financial Activities
Year ended 31 December 2025**

| | | 2025 | 2024 |
|--|---|----------------|---------|
| | | £ | £ |
| INCOMING RESOURCES | | | |
| Investment Income | 2 | 2,700 | 55,000 |
| Incoming resources from charitable activities | | | |
| Hall Fee Income | | 44,610 | 51,928 |
| Grants Receivable | | 1,375 | 0 |
| Other Income | | 15,356 | 623 |
| TOTAL INCOMING RESOURCES | | 64,041 | 107,551 |
| RESOURCES EXPENDED | | | |
| Cost of generating funds | | | |
| Booking Secretary's expenses | | 0 | 0 |
| Total costs of generating funds | 3 | 0 | 0 |
| Charitable Activities | | | |
| Water, refuse and sewerage | | 472 | 2,404 |
| Insurance | | 2,100 | 1,818 |
| Light and heat | | 5,906 | 6,836 |
| Repairs, renewals and maintenance | | 6,120 | 9,936 |
| Cleaning | | 16,510 | 10,390 |
| Depreciation | | 4,411 | 4,089 |
| Printing, postage and stationery | | 69 | 0 |
| Professional | | 4,829 | 2,938 |
| Rates | | 566 | 233 |
| Total charitable expenditure | | 40,983 | 38,644 |
| TOTAL RESOURCES EXPENDED | | 40,983 | 38,644 |
| NET SURPLUS/(DEFICIT) | 4 | 23,058 | 68,907 |
| Total Funds brought forward | | 233,137 | 164,230 |
| TOTAL FUNDS CARRIED FORWARD | | 256,195 | 233,137 |

Balance Sheet
As at 31 December 2025

| | | 2025 | 2024 |
|---------------------------|--|----------------|----------------|
| | | £ | £ |
| FIXED ASSETS | | | |
| Tangible Fixed Assets | 5 | 52,017 | 51,052 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 5,380 | 9,964 |
| Investments | 7 | 53,324 | 53,324 |
| Prepayments | | 13,236 | 100 |
| Cash at bank and in hand | | 133,522 | 120,191 |
| | | 205,462 | 183,579 |
| CREDITORS: | Amounts falling due in less than one year | | |
| | 8 | 1,284 | 1,494 |
| NET CURRENT ASSETS | | 204,178 | 182,085 |
| NET ASSETS | | 256,195 | 233,137 |
| FUNDS | | | |
| Unrestricted Funds | | | |
| General Fund | 9 | 256,195 | 233,137 |
| TOTAL FUNDS | | 256,195 | 233,137 |

Notes

(forming part of the financial statements)

1. Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005, and with applicable accounting standards and the Charities Act 1983. The particular accounting policies adopted by the Trustees are described below and have been applied consistently throughout the current and preceding period.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance and measurability of receipt.

Donations and Gifts

Donations are recognised in the statement of financial activities when the cash has been received.

Investment Income

Investment income represents monies earned on the Hall deposit account and is accounted for when receivable.

Hall Fee Income

Hall income represents fees charged for the use of the hall by the community. Cash collections to which the Hall is entitled but which have not been received by the year end are included in incoming resources in the statement of financial activities and shown as debtors in the balance sheet.

Grants Receivable

Grants are recognised in the Statement of Financial Activities when the conditions for receipt of the grant have been complied with. Where grant income is received for an asset which is also capitalised, the grant is deferred and released to the Statement of Financial Activities on the same basis as the asset to which it relates is charged to the Statement of Financial Activities. Deferred grant income is recognised within creditors.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the Hall and comprises the following:

Costs relating to running and maintaining the hall

Costs relating to running and maintaining the hall are accounted for when payable.

Notes (continued)

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible Fixed Assets are stated in the Balance Sheet at cost plus subsequent costs capitalised, less depreciation. Depreciation on Furniture, Fixtures & Fittings and Freehold Improvements is charged at 25% on a reducing balance basis.

No depreciation is charged on freehold properties. The Hall was valued in February 2003 at £576,000 and it is the opinion of the Trustees that the value of the Hall does not need impairing.

Funds

The charity maintains only unrestricted general funds. These are funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Hall.

2. Investment Income

| | 2025 | 2024 |
|--------------------------------------|-------------|--------|
| | £ | £ |
| Interest receivable on cash deposits | 2,700 | - |
| Nationwide Bond | - | 55,000 |

3. Information Regarding Trustees

During the year, the total expenses reimbursed to the Trustees amounted to £0 2025 (2024 £0) This represents the reimbursement of costs incurred in the furtherance of their duties as Trustees and was paid to 0 (2016:1) Trustee. This is disclosed on the face of the SOFA.

4. Net Incoming Resources

Net incoming resources are stated after charging:

| | 2025 | 2024 |
|--------------|--------------|-------|
| | £ | £ |
| Depreciation | 4,411 | 4,089 |

Notes (continued)

5. Tangible Fixed Assets

| | Freehold Land and Buildings £ | Freehold Improvements £ | Leasehold Improvements £ | Furniture Fixtures and Fittings £ | £ |
|-------------------------------------|--|-------------------------------|--------------------------------|--|----------------|
| Cost: | | | | | |
| As at 1 January 2025 | 38,784 | 59,595 | 8,084 | 12,223 | 118,686 |
| Additions | | | 5,376 | | 5,376 |
| As at 31 December 2025 | 38,784 | 59,595 | 13,460 | 12,223 | 124,062 |
| Accumulated Depreciation | | | | | |
| As at 1 January 2025 | | 53,709 | 2,021 | 11,904 | 67,634 |
| Charge for the year | | 1,471 | 2,860 | 80 | 4,411 |
| As at 31 December 2025 | | 55,180 | 4,881 | 11,984 | 72,045 |
| Net Book Value | | | | | |
| As at 31 December 2025 | 38,784 | 4,415 | 8,579 | 239 | 52,017 |
| As at 31 December 2024 | 38,784 | 5,886 | 6063 | 319 | 51,052 |

6. Debtors

| | 2025 £ | 2024 £ |
|-------------------|--------------|-----------|
| Other Debtors | 3,880 | 3,880 |
| Hall letting fees | 1,500 | 6,084 |
| | 5,380 | 9,964 |

7. Investments

| | | |
|--------------------|--------|--------|
| Nationwide Deposit | 53,324 | 53,324 |
|--------------------|--------|--------|

Notes (continued)

8. Creditors: Amounts due in less than one year

| | 2025 | 2024 |
|-----------------|--------------|--------------|
| | £ | £ |
| Accruals | 900 | 1,110 |
| Deferred Income | 384 | 384 |
| | 1,284 | 1,494 |

Deferred Income

| | At | Released in | Deferred in | At |
|-----------------------|------------------|---------------------|---------------------|------------------|
| | 01-Jan-25 | Current year | Current year | 31-Dec-25 |
| | £ | £ | £ | £ |
| Deferred Grant Income | 384 | 0 | | 384 |

9. Movement in Funds

| | At | Income | Expenditure | At |
|--------------|------------------|---------------|--------------------|------------------|
| | 01-Jan-25 | £ | £ | 31-Dec-25 |
| | £ | £ | £ | £ |
| General Fund | 233,137 | 64,041 | 40,983 | 256,195 |