

# BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE

England & Wales · Charity number 302684

## Details

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**Other names** PARISH CLUB HOUSE, BIDDENDEN CLUB HOUSE

**Status** Registered

**Legal form** Other

**Registered** 1963-06-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 72 North Street  
Biddenden  
Ashford  
TN27 8AS

**Phone** 01580291658

**Email** [info@biddendenvillagehalls.org](mailto:info@biddendenvillagehalls.org)

**Website** [www.biddendenvillagehalls.org](http://www.biddendenvillagehalls.org)

## Activities

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**Objects:** CHARITY SHALL BE THE PROVISION AND MAINTENANCE OF THE VILLAGE HALL AND OTHER PROPERTIES FOR THE USE OF THE INHABITANTS OF THE PARISH OF BIDDENDEN WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE FOR THE SAID INHABITANTS. (2) THE LAND AND BUILDINGS BELONGING TO THE CHARITY SHALL BE HELD UPON TRUST FOR THE PURPOSES OF A VILLAGE HALL AND OTHER FORMS OF RECREATION AS AFORESAID.

**Activities:** The Charity administers and maintains two Village Halls and is the landlord for Biddenden Squash Club, Biddenden Tennis Club, Biddenden Juniors Football Club and Biddenden Bowls Club

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** PARISH OF BIDDENDEN
- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£38,117	£34,067	-	-
2024-03-31	£39,018	£44,271	-	-
2023-03-31	£65,581	£71,538	-	-
2022-03-31	£42,943	£29,956	-	-
2021-03-31	£39,080	£31,293	-	-

## Trustees

Name	Role	Appointed
<b>MR TOM LUPTON</b>	Chair	2016-05-11
Christopher John Watts		2025-09-03
<b>DAVID FALZANI</b>		2023-10-19
David John Stone		2022-10-20
Deidre Philomena Harrop		2022-10-20
<b>ELIZABETH RICKWOOD</b>		
Geoffrey Robert Down		2023-01-19
<b>HUGH RICHARDS</b>		2017-01-11
Jeanette Oatway		2020-09-16
Joanna Piper		2021-08-19
Kevin Simmons		2023-10-19
Lesley Lidgett		2017-01-11
<b>MAUREEN FARRIS</b>		
<b>MR JERRY SLINN</b>		
Richard Charles Ewence		2025-04-24
Stephen Charles Wells		2025-11-13
Tara Jane Aikman		2023-01-19

**BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

England & Wales - Charity number 302684

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

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FOR THE YEAR ENDED 31 MARCH 2025

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BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

When planning its activities the charity keeps in mind the Charity Commission's guidance on public benefit.

The object of the charity is the provision and maintenance of the two village halls and various sports facilities for the use of the Parish of Biddenden including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation.

##### Public benefit

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit and this obligation is paramount in the management of the Hall and Sports facilities under their management. The Trustees aim to maintain the facilities to a good standard, and hold letting rates down as long as possible, taking account of the cash reserves policy. By their actions the Trustees feel that they are complying with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore other ways of providing the required benefits.

##### Significant activities

The halls, changing rooms and rifle range are rented out to twenty clubs and groups on a regular basis, as well as being used for private functions. The bowling green, squash courts, and tennis courts are rented out to the clubs on longer term rental agreements. Rental agreements are in place for the six years from 1 April 2020 to 4 May 2026. These allow users access to the facilities subject to agreement with BVHSC and payment of rent. VHSC leases the bowling green, squash courts and pavilion and the tennis courts from Biddenden Parish Council. These leases all expire on 5th May 2026.

#### ACHIEVEMENTS AND PERFORMANCE

##### Financial summary

VHSC had an operating surplus of £4,050 for the year (2024, deficit of £5,983).

During the year halls rents received were £22,222 (2024, £21,348). The increase reflects a 4% increase in rental charges, and greater activity (including a pickleball club).

VHSC received the following donations:

Tractorfest	£249.00
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We are most grateful to Tractorfest for their continued support.

#### FINANCIAL REVIEW

##### Investment policy and objectives

The trustees have the power to invest in such assets as they see fit.

##### Reserves policy

Unrestricted funds carried forward amount to £42,436, with a further £29,199 being held for repair and maintenance work on the bowls, squash and tennis facilities. These funds will be used to fund both routine maintenance and larger repair projects such as resurfacing the tennis courts.

The trustees regularly monitor reserves and endeavour to ensure that sufficient funds are available for current operating expenses and other expenditure specifically identified.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of gift dated 6 January 1908, and rules and regulations made and passed on 26 November 1964, as amended by scheme of 3 December 1997. The charity constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Interested clubs and societies from the village are encouraged to have representatives on the Committee, together with village representatives willing to put themselves forward.

Appointments are approved by the Committee.

Decision making

At the periodic trustees' meetings, the trustees agree the broad strategy and areas of activity for the Trust, including consideration of income and expenditure, reserves and risk management policies and performance. The Trust's policies as regards to Safeguarding, Health and Safety, Environment, Risk Management, Privacy, and Data Protection are reviewed and agreed annually.

All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 5 and 12 to the accounts.

The trustee's hold four regular meetings a year, and ad hoc meetings as and when required.

The following officers were elected following the 2024 AGM held on 28th August 2024:

Tom Lupton	Chair
Jerry Slinn	Vice Chair
Jo Piper	Secretary
Yashvant Shah	Treasurer

Caroline Swain resigned on 23rd January 2025 and Andre Wright resigned on 27th March 2025. We are most grateful for their contribution.

M Boggis was elected to the committee on 18th April 2024, G Knight was elected to the committee on 7th November 2024 and Richard Ewence was elected to the committee on 24th April 2025.

Mrs Felicity Brockman continued in her role of day-to-day management of the Halls as caretaker and looking after bookings.

Induction and training of new trustees

New trustees are given an introductory pack detailing the responsibilities of trustees. On appointment, new trustees sign a trustee declaration statement committing them to giving of their time and expertise. The welcome pack includes a copy of the governing Trust Deed, trustee board and sub-committee minutes, a copy of the last years 'annual reports and accounts', and a copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and Public Benefit: running a charity' and are required to sign their acceptance of the provisions of the Data Protection Policy.

New trustees are usually representing local interest groups, and therefore training as a Committee member is through attendance at meetings. Committee members are encouraged to attend training sessions organised by Action for Communities in Rural Kent.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Assessment

During the year a risk assessment for the charity was carried out. This reviewed all the identified risks the charity was exposed to.

In respect of children and other vulnerable persons or groups the charity has a Safeguarding Policy in place. This ensures, where relevant, that the bodies or persons which use the facilities under its management have adequate measures in place to keep them from harm and abuse.

In other respects the trustees are conscious of the importance of compliance and take such steps as are necessary to avoid failure to do so.

A long-term risk is that the halls and sports facilities are well used, and that the rental income generated is enough to cover routine repairs and maintenance costs. Activities to increase use of the facilities include the use of the website and working with user groups to implement the Long-Term Improvement and Development Plan. The Committee recognises that any major improvement work will depend on obtaining grant finance.

Utility costs remain a concern. During the year the following measures were taken at the halls to reduce consumption: a programmable control system was installed, and the halls doors draught proofed.

No serious incident or other such matter occurred during the year that should have been brought to the attention of the Charity Commission.

Long Term Improvement and Development Programme (LTIDP)

In addition to routine maintenance work at all the facilities the following LTIDP project were implemented in 2024/25:

- Bowls Club - Ramp access from car park to club house and toilets
- Squash Club - Ladies changing room and bar area refurbished
- Tennis Club - New storage shed
- Village Halls - Steps to the old hall installed
- Village Halls - Draft proofing fitted to external and internal doors

Health and Safety

The charity has a health and safety policy, and health and safety is discussed at all BVHSC meetings. Routine electrical, fire and general inspections are carried out and recorded.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
302684

Principal address  
Biddenden Village Hall  
Tenterden Road  
Biddenden  
Kent  
TN27 8BB

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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Trustees

T Lupton

J Slinn

Mrs M Farris

Mrs E Rickwood

Mrs L Lidgett

H Richards

Mrs J Oatway

Y Shah

Mrs J Piper

D Falzani

Dr A C Wright (resigned 27/3/2025)

K Simmons

C Swaine (resigned 23/1/2025)

D P Harrop

D J Stone

Mrs T Aikman

G Down

G Rose (resigned 18/4/2024)

R C Ewence (appointed 24/4/2025)

G Knight (appointed 7/11/2024)

M Boggis (appointed 18/4/2024)

Independent Examiner

Gibbons Mannington & Phipps LLP

Chartered Accountants

82 High Street

Tenterden

Kent

TN30 6JG

THANKS

VHSC is most grateful for the co-operation and support it gets from its users.

I would like to record thanks to the Officers and Committee for their support over the last 12 months. Especial thanks go to Yash Shah who will be standing down as Treasurer at the end of the AGM.

Approved by order of the board of trustees on 4 September 2025 and signed on its behalf by:

T Lupton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

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Independent examiner's report to the trustees of Biddenden Village Halls and Sports Committee

I report to the charity trustees on my examination of the accounts of Biddenden Village Halls and Sports Committee (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of 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 Trust 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.

Mr David Ashby FCCA ACA

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

10 September 2025

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and grants		249	-	249	1,750
Charitable activities					
Property & halls management		30,193	-	30,193	30,115
Bowls Club		-	962	962	925
Squash Club		-	2,955	2,955	2,841
Tennis Club		-	2,498	2,498	2,402
Investment income	3	1,260	-	1,260	985
Total		<u>31,702</u>	<u>6,415</u>	<u>38,117</u>	<u>39,018</u>
EXPENDITURE ON					
Charitable activities					
Property & halls management		32,168	-	32,168	38,209
Bowls Club		-	-	-	955
Squash Club		-	1,899	1,899	2,607
Tennis Club		-	-	-	3,230
Total		<u>32,168</u>	<u>1,899</u>	<u>34,067</u>	<u>45,001</u>
NET INCOME/(EXPENDITURE)		(466)	4,516	4,050	(5,983)
RECONCILIATION OF FUNDS					
Total funds brought forward		42,902	24,683	67,585	73,568
TOTAL FUNDS CARRIED FORWARD		<u><u>42,436</u></u>	<u><u>29,199</u></u>	<u><u>71,635</u></u>	<u><u>67,585</u></u>

The notes form part of these financial statements

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

BALANCE SHEET  
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	10,371	-	10,371	10,917
CURRENT ASSETS					
Debtors	8	5,826	-	5,826	5,131
Cash at bank		<u>27,884</u>	<u>29,199</u>	<u>57,083</u>	<u>54,239</u>
		33,710	29,199	62,909	59,370
CREDITORS					
Amounts falling due within one year	9	(1,645)	-	(1,645)	(2,702)
NET CURRENT ASSETS		<u>32,065</u>	<u>29,199</u>	<u>61,264</u>	<u>56,668</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,436	29,199	71,635	67,585
NET ASSETS		<u>42,436</u>	<u>29,199</u>	<u>71,635</u>	<u>67,585</u>
FUNDS	10				
Unrestricted funds				42,436	42,902
Restricted funds				<u>29,199</u>	<u>24,683</u>
TOTAL FUNDS				<u>71,635</u>	<u>67,585</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2025 and were signed on its behalf by:

T Lupton - Trustee

Y Shah - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Biddenden Village Halls and Sports Committee is an unincorporated charity, registered with the Charity Commission for England and Wales. The charity's registered number and principal office address can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amounts are included in these accounts for the services donated by volunteers.

Income from the hire of halls and rents and contributions to utilities and repairs from Sports Clubs is accounted for in the period in which it arises.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure represents the costs of maintaining the property and furthering the objects of the charity.

The charity is not registered for VAT and consequently all costs include VAT where applicable.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings & improvements - 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds represent unrestricted funds that have been set aside by the trustees for a particular future purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Grant income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability

3. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	<u>1,260</u>	<u>985</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Bookings and administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	1,750	-	1,750
Charitable activities			
Property & halls management	30,115	-	30,115
Bowls Club	-	925	925
Squash Club	-	2,841	2,841
Tennis Club	-	2,402	2,402
Investment income	<u>985</u>	<u>-</u>	<u>985</u>
Total	<u>32,850</u>	<u>6,168</u>	<u>39,018</u>

EXPENDITURE ON

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Property & halls management	38,209	-	38,209
Bowls Club	-	955	955
Squash Club	-	2,607	2,607
Tennis Club	-	3,230	3,230
	<u>38,209</u>	<u>6,792</u>	<u>45,001</u>
NET INCOME/(EXPENDITURE)	(5,359)	(624)	(5,983)
RECONCILIATION OF FUNDS			
Total funds brought forward	48,261	25,307	73,568
	<u>48,261</u>	<u>25,307</u>	<u>73,568</u>
TOTAL FUNDS CARRIED FORWARD	<u>42,902</u>	<u>24,683</u>	<u>67,585</u>

The information shown above reflects the prior year comparatives figures split between Unrestricted and Restricted Funds for the amounts shown on the Statement of Financial Activities on page 6.

7. TANGIBLE FIXED ASSETS	Buildings & improve £
COST	
At 1 April 2024 and 31 March 2025	<u>39,028</u>
DEPRECIATION	
At 1 April 2024	28,111
Charge for year	546
	<u>28,657</u>
At 31 March 2025	<u>28,657</u>
NET BOOK VALUE	
At 31 March 2025	<u>10,371</u>
At 31 March 2024	<u>10,917</u>

The freehold land owned by the charity was acquired as a gift more than 20 years ago and therefore has no cost. This comprises the original Village Hall and the new Village Hall. The insured value of the buildings is in the region of £730,000.

The Pavilion (Changing Rooms and Squash Courts) and the Tennis Courts, are subject to leases dated 4 August 1997 running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

The Bowls facilities are subject to a lease dated 10 August 1999 and running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2025	2024
			£	£
	Other debtors		<u>5,826</u>	<u>5,131</u>
9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2025	2024
			£	£
	Other creditors		<u>1,645</u>	<u>2,702</u>
10.	MOVEMENT IN FUNDS			
		At 1/4/24	Net movement in funds	At 31/3/25
		£	£	£
	Unrestricted funds			
	General fund	42,902	(466)	42,436
	Restricted funds			
	Tennis Club	12,727	2,497	15,224
	Squash Club	11,403	1,058	12,461
	Bowls Club	553	961	1,514
		<u>24,683</u>	<u>4,516</u>	<u>29,199</u>
	TOTAL FUNDS	<u>67,585</u>	<u>4,050</u>	<u>71,635</u>

Net movement in funds, included in the above are as follows:

		Incoming resources	Resources expended	Movement in funds
		£	£	£
	Unrestricted funds			
	General fund	31,702	(32,168)	(466)
	Restricted funds			
	Tennis Club	2,497	-	2,497
	Squash Club	2,957	(1,899)	1,058
	Bowls Club	961	-	961
		<u>6,415</u>	<u>(1,899)</u>	<u>4,516</u>
	TOTAL FUNDS	<u>38,117</u>	<u>(34,067)</u>	<u>4,050</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	48,261	(5,359)	42,902
Restricted funds			
Tennis Club	13,555	(828)	12,727
Squash Club	11,169	234	11,403
Bowls Club	583	(30)	553
	<u>25,307</u>	<u>(624)</u>	<u>24,683</u>
TOTAL FUNDS	<u>73,568</u>	<u>(5,983)</u>	<u>67,585</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,850	(38,209)	(5,359)
Restricted funds			
Tennis Club	2,402	(3,230)	(828)
Squash Club	2,841	(2,607)	234
Bowls Club	925	(955)	(30)
	<u>6,168</u>	<u>(6,792)</u>	<u>(624)</u>
TOTAL FUNDS	<u>39,018</u>	<u>(45,001)</u>	<u>(5,983)</u>

Restricted funds represent amounts received from each of the Bowls Club, Squash Club and Tennis Club by way of an agreed rent charge. Maintenance of each Club's property is met from these funds.

The trustees deem these to be Preserved Funds for the benefit of the Clubs who have paid over the money. In this regard, they are considered Restricted Funds as they can be used for no other purpose without the express permission of the Club concerned.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

12. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees.

**BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

England & Wales - Charity number 302684

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

Gibbons Mannington & Phipps LLP  
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Tenterden  
Kent  
TN30 6JG

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

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# **BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

When planning its activities the charity keeps in mind the Charity Commission's guidance on public benefit.

The object of the charity is the provision and maintenance of the two village halls and various sports facilities for the use of the Parish of Biddenden including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation.

#### **Public benefit**

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit and this obligation is paramount in the management of the Hall and Sports facilities under their management. The Trustees aim to maintain the facilities to a good standard, and hold letting rates down as long as possible, taking account of the cash reserves policy. By their actions the Trustees feel that they are complying with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore other ways of providing the required benefits.

#### **Significant activities**

The halls, changing rooms and rifle range are rented out to twenty clubs and groups on a regular basis, as well as being used for private functions. The bowling green, squash courts, and tennis courts are rented out to the clubs on longer term rental agreements. Rental agreements are now in place for the six years from 1 April 2020 to 4 May 2026. These allow users access to the facilities subject to agreement with BVHSC and payment of rent.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Financial summary**

VHSC had an operating deficit of £5,983 for the year (2023, deficit of £5,957).

During the year halls rents received were £21,348 (2023, £20,116). The increase reflects a 6% increase in rental charges, and greater activity (including a pickleball club).

VHSC received the following donations:

History Society	£250.00
Tractorfest	£1,500.00

We are most grateful to Tractorfest for their continued support.

### **FINANCIAL REVIEW**

#### **Investment policy and objectives**

The trustees have the power to invest in such assets as they see fit.

#### **Reserves policy**

Unrestricted funds carried forward amount to £42,902, with a further £24,683 being held for repair and maintenance work on the bowls, squash and tennis facilities. These funds will be used to fund both routine maintenance and larger repair projects such as resurfacing the tennis courts.

The trustees regularly monitor reserves and endeavour to ensure that sufficient funds are available for current operating expenses and other expenditure specifically identified.

## **BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of gift dated 6 January 1908, and rules and regulations made and passed on 26 November 1964, as amended by scheme of 3 December 1997. The charity constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Interested clubs and societies from the village are encouraged to have representatives on the Committee, together with village representatives willing to put themselves forward.

Appointments are approved by the Committee.

##### **Decision making**

At the periodic trustees' meetings, the trustees agree the broad strategy and areas of activity for the Trust, including consideration of income and expenditure, reserves and risk management policies and performance. The Trust's policies as regards to Safeguarding, Health and Safety, Environment, Risk Management, Privacy, and Data Protection are reviewed and agreed annually.

All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 5 and 12 to the accounts.

The trustee's hold four regular meetings a year, and ad hoc meetings as and when required.

The following officers were elected following the 2023 AGM held on 27th July 2023:

Tom Lupton	Chair
Jerry Slinn	Vice Chair
Jo Piper	Secretary
Yashvant Shah	Treasurer

Mark Butterworth and Peter Tester stood down as committee members at the AGM. Clive Thomas resigned on 8th August 2023, and Geoff Rose resigned on 18th April 2024. We are most grateful for their contribution.

The following were elected to the committee during the year: Mrs Caroline Swaine (appointed 27.7.23), Andrew Wright (appointed 19.10.23), Kevin Simmons (appointed 19.10.23) and David Falzani (appointed 19.10.23).

Mrs Felicity Brockman continued in her role of day-to-day management of the Halls as caretaker and looking after bookings.

##### **Induction and training of new trustees**

New trustees are given an introductory pack detailing the responsibilities of trustees. On appointment, new trustees sign a trustee declaration statement committing them to giving of their time and expertise. The welcome pack includes a copy of the governing Trust Deed, trustee board and sub-committee minutes, a copy of the last years 'annual reports and accounts', and a copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and Public Benefit: running a charity' and are required to sign their acceptance of the provisions of the Data Protection Policy.

New trustees are usually representing local interest groups, and therefore training as a Committee member is through attendance at meetings. Committee members are encouraged to attend training sessions organised by Action for Communities in Rural Kent.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk Assessment**

During the year a risk assessment for the charity was carried out. This reviewed all the identified risks the charity was exposed to.

In respect of children and other vulnerable persons or groups the charity has a Safeguarding Policy in place. This ensures, where relevant, that the bodies or persons which use the facilities under its management have adequate measures in place to keep them from harm and abuse.

In other respects the trustees are conscious of the importance of compliance and take such steps as are necessary to avoid failure to do so.

A long-term risk is that the halls and sports facilities are well used, and that the rental income generated is enough to cover routine repairs and maintenance costs. Activities to increase use of the facilities include the use of the website and working with user groups to implement the Long-Term Improvement and Development Plan. The Committee recognises that any major improvement work will depend on obtaining grant finance.

Utility costs remain a concern. During the year the following measures were taken at the halls to reduce consumption: a programmable control system was installed, and the halls doors draught proofed.

No serious incident or other such matter occurred during the year that should have been brought to the attention of the Charity Commission.

**Long Term Improvement and Development Programme (LTIDP)**

In addition to routine maintenance work at all the facilities the following LTIDP project were implemented in 2023/24:

- Squash Club - Glass doors were fitted to the courts
- Squash Club - New Clubhouse Boiler (25% funded by VHSC)
- Tennis Club - The pavilion was reroofed
- Village Halls - The outside of the halls were redecorated

**Health and Safety**

The charity has a health and safety policy, and health and safety is discussed at all BVHSC meetings. Routine electrical, fire and general inspections are carried out and recorded.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

302684

**Principal address**

Biddenden Village Hall  
Tenterden Road  
Biddenden  
Kent  
TN27 8BB

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Trustees**

T Lupton  
J Slinn  
Mrs M Farris  
Mrs E Rickwood  
Mrs L Lidgett  
H Richards  
C Thomas (resigned 10/8/2023)  
Mrs J Oatway  
M S Butterworth (resigned 27/7/2023)  
Y Shah  
Mrs J Piper  
P Tester (resigned 27/7/2023)  
D Falzani (appointed 19/10/2023)  
Dr A C Wright (appointed 19/10/2023)  
K Simmons (appointed 19/10/2023)  
C Swaine (appointed 27/7/2023)  
D P Harrop  
D J Stone  
Mrs T Aikman  
G Down  
G Rose (appointed 27/4/2023) (resigned 18/4/2024)

**Independent Examiner**

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

**THANKS**

VHSC is most grateful for the co-operation and support it gets from its users.

I would like to record thanks to the Officers and Committee for their support over the last 12 months.

Approved by order of the board of trustees on 29 August 2024 and signed on its behalf by:

T Lupton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

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**Independent examiner's report to the trustees of Biddenden Village Halls and Sports Committee**

I report to the charity trustees on my examination of the accounts of Biddenden Village Halls and Sports Committee (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of 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 Trust 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.

Mr David Ashby FCCA ACA

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

12 September 2024

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants		<b>1,750</b>	-	<b>1,750</b>	<b>31,249</b>
<b>Charitable activities</b>					
Property & halls management		<b>30,115</b>	-	<b>30,115</b>	<b>28,581</b>
Bowls Club		-	<b>925</b>	<b>925</b>	<b>840</b>
Squash Club		-	<b>2,841</b>	<b>2,841</b>	<b>2,580</b>
Tennis Club		-	<b>2,402</b>	<b>2,402</b>	<b>2,181</b>
Investment income	3	<b>985</b>	-	<b>985</b>	<b>150</b>
<b>Total</b>		<b>32,850</b>	<b>6,168</b>	<b>39,018</b>	<b>65,581</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Property & halls management		<b>38,209</b>	-	<b>38,209</b>	<b>65,593</b>
Bowls Club		-	<b>955</b>	<b>955</b>	<b>4,045</b>
Squash Club		-	<b>2,607</b>	<b>2,607</b>	<b>1,166</b>
Tennis Club		-	<b>3,230</b>	<b>3,230</b>	-
Other		-	-	-	<b>734</b>
<b>Total</b>		<b>38,209</b>	<b>6,792</b>	<b>45,001</b>	<b>71,538</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,359)</b>	<b>(624)</b>	<b>(5,983)</b>	<b>(5,957)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>48,261</b>	<b>25,307</b>	<b>73,568</b>	<b>79,525</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>42,902</b>	<b>24,683</b>	<b>67,585</b>	<b>73,568</b>

The notes form part of these financial statements

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	<b>10,917</b>	-	<b>10,917</b>	<b>11,492</b>
<b>CURRENT ASSETS</b>					
Debtors	8	<b>5,131</b>	-	<b>5,131</b>	<b>6,538</b>
Cash at bank		<b>29,556</b>	<b>24,683</b>	<b>54,239</b>	<b>60,742</b>
		<b>34,687</b>	<b>24,683</b>	<b>59,370</b>	<b>67,280</b>
<b>CREDITORS</b>					
Amounts falling due within one year	9	<b>(2,702)</b>	-	<b>(2,702)</b>	<b>(5,204)</b>
<b>NET CURRENT ASSETS</b>		<b>31,985</b>	<b>24,683</b>	<b>56,668</b>	<b>62,076</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>42,902</b>	<b>24,683</b>	<b>67,585</b>	<b>73,568</b>
<b>NET ASSETS</b>		<b>42,902</b>	<b>24,683</b>	<b>67,585</b>	<b>73,568</b>
<b>FUNDS</b>	10				
Unrestricted funds				<b>42,902</b>	48,261
Restricted funds				<b>24,683</b>	25,307
<b>TOTAL FUNDS</b>				<b>67,585</b>	73,568

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2024 and were signed on its behalf by:

T Lupton - Trustee

Y Shah - Trustee

The notes form part of these financial statements

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. STATUTORY INFORMATION**

Biddenden Village Halls and Sports Committee is an unincorporated charity, registered with the Charity Commission for England and Wales. The charity's registered number and principal office address can be found in the reference and administrative details in the Report of the Trustees.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amounts are included in these accounts for the services donated by volunteers.

Income from the hire of halls and rents and contributions to utilities and repairs from Sports Clubs is accounted for in the period in which it arises.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure represents the costs of maintaining the property and furthering the objects of the charity.

The charity is not registered for VAT and consequently all costs include VAT where applicable.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings & improvements - 5% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds represent unrestricted funds that have been set aside by the trustees for a particular future purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Grant income recognition**

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>985</b>	<b>150</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Bookings and administration	<b>1</b>	<b>1</b>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	5,249	26,000	31,249
<b>Charitable activities</b>			
Property & halls management	28,581	-	28,581
Bowls Club	-	840	840
Squash Club	-	2,580	2,580
Tennis Club	-	2,181	2,181
Investment income	150	-	150
<b>Total</b>	<b>33,980</b>	<b>31,601</b>	<b>65,581</b>

**EXPENDITURE ON**

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Property & halls management	32,378	33,215	65,593
Bowls Club	-	4,045	4,045
Squash Club	-	1,166	1,166
Other	734	-	734
<b>Total</b>	<u>33,112</u>	<u>38,426</u>	<u>71,538</u>
<b>NET INCOME/(EXPENDITURE)</b>	868	(6,825)	(5,957)
<b>Transfers between funds</b>	(4,215)	4,215	-
<b>Net movement in funds</b>	(3,347)	(2,610)	(5,957)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	51,608	27,917	79,525
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>48,261</u></u>	<u><u>25,307</u></u>	<u><u>73,568</u></u>

The information shown above reflects the prior year comparatives figures split between Unrestricted and Restricted Funds for the amounts shown on the Statement of Financial Activities on page 6.

**7. TANGIBLE FIXED ASSETS**

	Buildings & improvements £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u><b>39,028</b></u>
<b>DEPRECIATION</b>	
At 1 April 2023	<u><b>27,536</b></u>
Charge for year	<u><b>575</b></u>
At 31 March 2024	<u><b>28,111</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u><u><b>10,917</b></u></u>
At 31 March 2023	<u><u><b>11,492</b></u></u>

The freehold land owned by the charity was acquired as a gift more than 20 years ago and therefore has no cost. This comprises the original Village Hall and the new Village Hall. The insured value of the buildings is in the region of £730,000.

The Pavilion (Changing Rooms and Squash Courts) and the Tennis Courts, are subject to leases dated 4 August 1997 running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

The Bowls facilities are subject to a lease dated 10 August 1999 and running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other debtors		<b>5,131</b>	<b>6,538</b>
		<u>          </u>	<u>          </u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other creditors		<b>2,702</b>	<b>5,204</b>
		<u>          </u>	<u>          </u>
<b>10. MOVEMENT IN FUNDS</b>			
	At 1/4/23	Net	At
	£	movement	31/3/24
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	<b>48,261</b>	<b>(5,359)</b>	<b>42,902</b>
<b>Restricted funds</b>			
Tennis Club	<b>13,555</b>	<b>(828)</b>	<b>12,727</b>
Squash Club	<b>11,169</b>	<b>234</b>	<b>11,403</b>
Bowls Club	<b>583</b>	<b>(30)</b>	<b>553</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>25,307</b>	<b>(624)</b>	<b>24,683</b>
<b>TOTAL FUNDS</b>	<b>73,568</b>	<b>(5,983)</b>	<b>67,585</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>32,850</b>	<b>(38,209)</b>	<b>(5,359)</b>
<b>Restricted funds</b>			
Tennis Club	<b>2,402</b>	<b>(3,230)</b>	<b>(828)</b>
Squash Club	<b>2,841</b>	<b>(2,607)</b>	<b>234</b>
Bowls Club	<b>925</b>	<b>(955)</b>	<b>(30)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>6,168</b>	<b>(6,792)</b>	<b>(624)</b>
<b>TOTAL FUNDS</b>	<b>39,018</b>	<b>(45,001)</b>	<b>(5,983)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	51,608	868	(4,215)	48,261
<b>Restricted funds</b>				
Tennis Club	11,374	2,181	-	13,555
Squash Club	9,755	1,414	-	11,169
Bowls Club	3,788	(3,205)	-	583
Windows	3,000	(7,215)	4,215	-
	<u>27,917</u>	<u>(6,825)</u>	<u>4,215</u>	<u>25,307</u>
<b>TOTAL FUNDS</b>	<u>79,525</u>	<u>(5,957)</u>	<u>-</u>	<u>73,568</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,980	(33,112)	868
<b>Restricted funds</b>			
Tennis Club	2,181	-	2,181
Squash Club	2,580	(1,166)	1,414
Bowls Club	840	(4,045)	(3,205)
Windows	26,000	(33,215)	(7,215)
	<u>31,601</u>	<u>(38,426)</u>	<u>(6,825)</u>
<b>TOTAL FUNDS</b>	<u>65,581</u>	<u>(71,538)</u>	<u>(5,957)</u>

Restricted funds represent amounts received from each of the Bowls Club, Squash Club and Tennis Club by way of an agreed rent charge. Maintenance of each Club's property is met from these funds.

The trustees deem these to be Preserved Funds for the benefit of the Clubs who have paid over the money. In this regard, they are considered Restricted Funds as they can be used for no other purpose without the express permission of the Club concerned.

A restricted fund was created during 2021/22 for the replacement of the hall windows and includes grants received for this project. These funds have been spent in the year.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**12. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the Board of Trustees.

**BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

England & Wales - Charity number 302684

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

When planning its activities the charity keeps in mind the Charity Commission's guidance on public benefit.

The object of the charity is the provision and maintenance of the two village halls and various sports facilities for the use of the Parish of Biddenden including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation.

##### Public benefit

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit and this obligation is paramount in the management of the Hall and Sports facilities under their management. The Trustees aim to maintain the facilities to a good standard, and hold letting rates down as long as possible, taking account of the cash reserves policy. By their actions the Trustees feel that they are complying with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore other ways of providing the required benefits.

##### Significant activities

The halls, changing rooms and rifle range are rented out to twenty clubs and groups on a regular basis, as well as being used for private functions. The bowling green, squash courts, and tennis courts are rented out to the clubs on longer term rental agreements. Rental agreements are now in place for the six years from 1 April 2020 to 4 May 2026. These allow users access to the facilities subject to agreement with BVHSC and payment of rent.

#### ACHIEVEMENT AND PERFORMANCE

##### Financial summary

VHSC had an operating deficit of £5,957 for the year (2022, surplus of £12,669).

During the year halls rents received were £20,116 (2022, £16,000). The increase reflects a 10% increase in rental charges, and greater activity (particularly children's parties). Hall use returning to pre pandemic levels.

VHSC received the following donation:

History Society	£250.00
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Three restricted donations were received during the year:

Biddenden Parish Council: Bowls Club Edging Project	£5,000.00
ABC Community Grant	£10,000.00
KCC Village and Community Hall Grant	£16,000.00

The Biddenden Parish council grant of £5,000 was a contribution to the Bowls Club Edging Project. This project was managed by Biddenden Bowls Club. The funds were passed onto the Bowls Club once the project was completed in March 2023.

The ABC and KCC grants were awarded to fund the replacement of windows in the Old and New Halls. This work took place in August 2022 and February 2023. Additional grant funding (£3,000) for this project was received in 2021/22.

We are most grateful to Biddenden Parish Council, Ashford Borough Council and Kent County Council for their generous support.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023

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FINANCIAL REVIEW

Investment policy and objectives

The trustees have the power to invest in such assets as they see fit.

Reserves policy

Unrestricted funds carried forward amount to £48,261, with a further £25,307 being held for repair and maintenance work on the bowls, squash and tennis facilities. These funds will be used to fund both routine maintenance and larger repair projects such as resurfacing the tennis courts.

The trustees regularly monitor reserves and endeavour to ensure that sufficient funds are available for current operating expenses and other expenditure specifically identified.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of gift dated 6 January 1908, and rules and regulations made and passed on 26 November 1964, as amended by scheme of 3 December 1997. The charity constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Interested clubs and societies from the village are encouraged to have representatives on the Committee, together with village representatives willing to put themselves forward.

Appointments are approved by the Committee.

Decision making

At the periodic trustees' meetings, the trustees agree the broad strategy and areas of activity for the Trust, including consideration of income and expenditure, reserves and risk management policies and performance. The Trust's policies as regards to Safeguarding, Health and Safety, Environment, Risk Management, Privacy, and Data Protection are reviewed and agreed annually.

All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 5 and 12 to the accounts.

The trustees hold four regular meetings a year, and ad hoc meetings as and when required.

The following officers were elected following the 2022 AGM held on 16th August 2022:

Tom Lupton	Chair
Jerry Slinn	Vice Chair
Jo Piper	Secretary
Yashvant Shah	Treasurer

Richard Harris, Heather Passmore, Colin Rice and Mary Smith stood down as committee members at the AGM. Michael Metcalfe resigned on 20th October 2022, and Ron King resigned on 31st January 2023. We are most grateful for their contribution.

The following were elected to the committee during the year: Mrs Deirdre Harrop (appointed 20/10/22), David Stone (appointed 20/10/22), Mrs Tara Aikman (appointed 19/1/23), Geoff Down (appointed 19/1/23) and Geoff Rose (appointed 27/4/23).

Mrs Felicity Brockman continued in her role of day-to-day management of the Halls as caretaker and looking after bookings.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Induction and training of new trustees

New trustees are given an introductory pack detailing the responsibilities of trustees. On appointment, new trustees sign a trustee declaration statement committing them to giving of their time and expertise. The welcome pack includes a copy of the governing Trust Deed, trustee board and sub-committee minutes, a copy of the last years 'annual reports and accounts', and a copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and Public Benefit: running a charity' and are required to sign their acceptance of the provisions of the Data Protection Policy.

New trustees are usually representing local interest groups, and therefore training as a Committee member is through attendance at meetings. Committee members are encouraged to attend training sessions organised by Action for Communities in Rural Kent.

### Risk Assessment

During the year a risk assessment for the charity was carried out. This reviewed all the identified risks the charity was exposed to.

In respect of children and other vulnerable persons or groups the charity has a Safeguarding Policy in place. This ensures, where relevant, that the bodies or persons which use the facilities under its management have adequate measures in place to keep them from harm and abuse.

In other respects the trustees are conscious of the importance of compliance and take such steps as are necessary to avoid failure to do so.

A long-term risk is that the halls and sports facilities are well used, and that the rental income generated is enough to cover routine repairs and maintenance costs. Activities to increase use of the facilities include the use of the website and working with user groups to implement the Long-Term Improvement and Development Plan. The Committee recognises that any major improvement work will depend on obtaining grant finance.

During the year utility costs increased significantly (Electricity 120%, Gas 125%). It is hoped the new hall windows will reduce gas consumption, and LED lights have been fitted in the halls to reduce electricity consumption. The situation is being monitored, but it is hoped costs will reduce when the tariffs are renewed.

No serious incident or other such matter occurred during the year that should have been brought to the attention of the Charity Commission.

### Long Term Improvement and Development Programme (LTIDP)

In addition to routine maintenance work at all the facilities the following LTIDP project were implemented in 2022/23:

Bowls Club - the bowls green edges were replaced. This major project (total cost £38,000) was managed by the Biddenden Bowls Club. VHSC obtained a grant of £5,000 from Biddenden Parish Council towards this work, and £1,000 was funded from VHSC Bowls Club restricted funds. The balance of the cost was met from Biddenden Bowls Club funds, and grants and loans they obtained.

Replacement Old and New Hall Windows.

### Health and Safety

The charity has a health and safety policy, and health and safety is discussed at all BVHSC meetings. Routine electrical, fire and general inspections are carried out and recorded.

## REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
302684

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023

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Principal address  
Biddenden Village Hall  
Tenterden Road  
Biddenden  
Kent  
TN27 8BB

Trustees  
T Lupton  
J Slinn  
Mrs M Smith (resigned 16/8/22)  
Mrs M Farris  
R Harris (resigned 16/8/22)  
Mrs E Rickwood  
Mrs L Lidgett  
H Richards  
C Rice (resigned 16/8/22)  
C Thomas  
H R Passmore (resigned 18/8/22)  
Mrs J Oatway  
M S Butterworth  
Y Shah  
R King (resigned 31/1/23)  
Mrs J Piper  
P Tester  
M Metcalfe (resigned 20/10/22)  
Mrs D Harrop (appointed 20/10/22)  
D Stone (appointed 20/10/22)  
Mrs T Aikman (appointed 19/1/23)  
G Down (appointed 19/1/23)  
G Rose (appointed 27/4/23)

Independent Examiner  
Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

THANKS

VHSC is most grateful for the co-operation and support it gets from its users.

I would like to record thanks to the Officers and Committee for their support over the last 12 months.

Approved by order of the board of trustees on 28 July 2023 and signed on its behalf by:

T Lupton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

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Independent examiner's report to the trustees of Biddenden Village Halls and Sports Committee

I report to the charity trustees on my examination of the accounts of Biddenden Village Halls and Sports Committee (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of 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 Trust 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.

Miss Samantha Whiting FCA  
The Institute of Chartered Accountants in England and Wales

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

1 August 2023

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants		5,249	26,000	31,249	15,810
<b>Charitable activities</b>					
Property & halls management		28,581	-	28,581	21,341
Bowls Club		-	840	840	796
Squash Club		-	2,580	2,580	2,446
Tennis Club		-	2,181	2,181	2,068
Other trading activities	3	-	-	-	479
Investment income	4	150	-	150	3
<b>Total</b>		<u>33,980</u>	<u>31,601</u>	<u>65,581</u>	<u>42,943</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Property & halls management		32,378	33,215	65,593	21,746
Bowls Club		-	4,045	4,045	806
Squash Club		-	1,166	1,166	2,900
Tennis Club		-	-	-	3,768
Other		734	-	734	1,054
<b>Total</b>		<u>33,112</u>	<u>38,426</u>	<u>71,538</u>	<u>30,274</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	868 <u>(4,215)</u>	(6,825) <u>4,215</u>	(5,957) <u>-</u>	12,669 <u>-</u>
Net movement in funds		(3,347)	(2,610)	(5,957)	12,669
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		51,608	27,917	79,525	66,856
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>48,261</u></u>	<u><u>25,307</u></u>	<u><u>73,568</u></u>	<u><u>79,525</u></u>

The notes form part of these financial statements

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

BALANCE SHEET  
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	11,492	-	11,492	12,097
CURRENT ASSETS					
Debtors	9	6,538	-	6,538	3,981
Cash at bank		35,435	25,307	60,742	67,121
		<u>41,973</u>	<u>25,307</u>	<u>67,280</u>	<u>71,102</u>
CREDITORS					
Amounts falling due within one year	10	(5,204)	-	(5,204)	(3,674)
NET CURRENT ASSETS		<u>36,769</u>	<u>25,307</u>	<u>62,076</u>	<u>67,428</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,261</u>	<u>25,307</u>	<u>73,568</u>	<u>79,525</u>
NET ASSETS		<u>48,261</u>	<u>25,307</u>	<u>73,568</u>	<u>79,525</u>
FUNDS	11				
Unrestricted funds				48,261	51,608
Restricted funds				25,307	27,917
TOTAL FUNDS				<u>73,568</u>	<u>79,525</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2023 and were signed on its behalf by:

T Lupton - Trustee

Y Shah - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Biddenden Village Halls and Sports Committee is an unincorporated charitable, registered with the Charity Commission for England and Wales. The charity's registered number and principal office address can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amounts are included in these accounts for the services donated by volunteers.

Income from the hire of halls and rents and contributions to utilities and repairs from Sports Clubs is accounted for in the period in which it arises.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure represents the costs of maintaining the property and furthering the objects of the charity.

The charity is not registered for VAT and consequently all costs include VAT where applicable.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings & improvements - 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds represent unrestricted funds that have been set aside by the trustees for a particular future purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Grant income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
CJRS monies	-	479
	<u>          </u>	<u>          </u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	150	3
	<u>          </u>	<u>          </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Bookings and administration	1	1
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and grants	11,463	4,347	15,810
Charitable activities			
Property & halls management	21,341	-	21,341
Bowls Club	-	796	796
Squash Club	-	2,446	2,446
Tennis Club	-	2,068	2,068
Other trading activities			
Investment income	479	-	479
	3	-	3
Total	<u>33,286</u>	<u>9,657</u>	<u>42,943</u>
EXPENDITURE ON			
Charitable activities			
Property & halls management	18,687	3,059	21,746
Bowls Club	806	-	806
Squash Club	2,681	219	2,900
Tennis Club	1,004	2,764	3,768
Other			
	1,054	-	1,054
Total	<u>24,232</u>	<u>6,042</u>	<u>30,274</u>
NET INCOME			
Transfers between funds	9,054	3,615	12,669
	200	(200)	-
Net movement in funds	<u>9,254</u>	<u>3,415</u>	<u>12,669</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	42,354	24,502	66,856
TOTAL FUNDS CARRIED FORWARD	<u><u>51,608</u></u>	<u><u>27,917</u></u>	<u><u>79,525</u></u>

The information shown above reflects the prior year comparatives figures split between Unrestricted and Restricted Funds for the amounts shown on the Statement of Financial Activities on page 6.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

8. TANGIBLE FIXED ASSETS

	Buildings & improvements £
COST	
At 1 April 2022 and 31 March 2023	<u>39,028</u>
DEPRECIATION	
At 1 April 2022	26,931
Charge for year	<u>605</u>
At 31 March 2023	<u>27,536</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>11,492</u></u>
At 31 March 2022	<u><u>12,097</u></u>

The freehold land owned by the charity was acquired as a gift more than 20 years ago and therefore has no cost. This comprises the original Village Hall and the new Village Hall. The insured value of the buildings is in the region of £730,000.

The Pavilion (Changing Rooms and Squash Courts) and the Tennis Courts, are subject to leases dated 4 August 1997 running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

The Bowls facilities are subject to a lease dated 10 August 1999 and running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>6,538</u>	<u>3,981</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>5,204</u>	<u>3,674</u>

11. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	51,608	868	(4,215)	48,261
Restricted funds				
Tennis Club	11,374	2,181	-	13,555
Squash Club	9,755	1,414	-	11,169
Bowls Club	3,788	(3,205)	-	583
Windows	3,000	(7,215)	4,215	-
	<u>27,917</u>	<u>(6,825)</u>	<u>4,215</u>	<u>25,307</u>
TOTAL FUNDS	<u><u>79,525</u></u>	<u><u>(5,957)</u></u>	<u><u>-</u></u>	<u><u>73,568</u></u>

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,980	(33,112)	868
Restricted funds			
Tennis Club	2,181	-	2,181
Squash Club	2,580	(1,166)	1,414
Bowls Club	840	(4,045)	(3,205)
Windows	26,000	(33,215)	(7,215)
	<u>31,601</u>	<u>(38,426)</u>	<u>(6,825)</u>
TOTAL FUNDS	<u>65,581</u>	<u>(71,538)</u>	<u>(5,957)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	42,354	9,054	200	51,608
Restricted funds				
Tennis Club	12,070	(696)	-	11,374
Squash Club	6,182	3,573	-	9,755
Bowls Club	2,991	797	-	3,788
Tennis Club Fence	3,059	(3,059)	-	-
Biddenden Strummers	200	-	(200)	-
Windows	-	3,000	-	3,000
	<u>24,502</u>	<u>3,615</u>	<u>(200)</u>	<u>27,917</u>
TOTAL FUNDS	<u>66,856</u>	<u>12,669</u>	<u>-</u>	<u>79,525</u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,286	(24,232)	9,054
Restricted funds			
Tennis Club	2,068	(2,764)	(696)
Squash Club	3,792	(219)	3,573
Bowls Club	797	-	797
Tennis Club Fence	-	(3,059)	(3,059)
Windows	3,000	-	3,000
	<u>9,657</u>	<u>(6,042)</u>	<u>3,615</u>
TOTAL FUNDS	<u>42,943</u>	<u>(30,274)</u>	<u>12,669</u>

Restricted funds represent amounts received from each of the Bowls Club, Squash Club and Tennis Club by way of an agreed rent charge. Maintenance of each Club's property is met from these funds.

The trustees deem these to be Preserved Funds for the benefit of the Clubs who have paid over the money. In this regard, they are considered Restricted Funds as they can be used for no other purpose without the express permission of the Club concerned.

A restricted fund was created during 2021/22 for the replacement of the hall windows and includes grants received for this project. These funds have been spent in the year.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

13. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees.

**BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

England & Wales - Charity number 302684

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

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FOR THE YEAR ENDED 31 MARCH 2022

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BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

When planning its activities the charity keeps in mind the Charity Commission's guidance on public benefit.

The object of the charity is the provision and maintenance of the two village halls and various sports facilities for the use of the Parish of Biddenden including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation.

##### Public benefit

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit and this obligation is paramount in the management of the Hall and Sports facilities under their management. The Trustees aim to maintain the facilities to a good standard, and hold letting rates down as long as possible, taking account of the cash reserves policy. By their actions the Trustees feel that they are complying with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore other ways of providing the required benefits.

##### Significant activities

The halls, changing rooms and rifle range are rented out to twenty clubs and groups on a regular basis, as well as being used for private functions. The bowling green, squash courts, and tennis courts are rented out to the clubs on longer term rental agreements. Rental agreements are now in place for the six years from 1 April 2020 to 4 May 2026. These allow users access to the facilities subject to agreement with BVHSC and payment of rent.

##### Corona Virus

During the year VHSC facilities returned to being open for normal use with all legal restrictions being removed from 19th July until early December. In December Plan B restrictions were in place for six weeks which again restricted use of the facilities. Throughout the year guidance on the management and use of the halls was received from Action for Communities in Rural Kent (ACRK), and their umbrella organization Action Communities in Rural England.

Financial support was obtained through various Covid 19 related Small Business Grants (see Grants and Donations section below) and through the Corona Virus Job Retention Scheme. The Committee is extremely grateful for this support as it enabled VHSC to weather the pandemic without having to fund activities from reserves.

In addition to regular Committee meetings, the Chairman and at least one of the Executive Officers met with the Caretaker to review maintenance of the Halls and actions that needed to be taken following advice received from ACRK of actions required to meet 'Covid Secure' guidance and operate in line with government Covid 19 regulations.

The Committee is most grateful Mrs Flick Brockman, the Halls Caretaker, for working with users to ensure the halls were kept 'Covid Secure'.

One positive outcome of Covid 19 has been the formation of several new clubs and user groups. This has resulted in the halls being better used than in the recent past.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

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ACHIEVEMENT AND PERFORMANCE

Financial summary

VHSC had an operating surplus of £12,987 for the year (2021, surplus of £7,787).

During the year halls rents received were £16,000 (2021, £ 4,087). The increase reflects hall use returning to pre pandemic levels.

During the year, the following Covid 19 related grants were received in relation to the Village Halls:

Restart Grant (April 2021)	£8,000.00
Restart Grant (January 2022)	£2,667.00

VHSC also received the following donations:

History Society	£250.00
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Three restricted donations were received during the year:

Biddenden Parish Council: Squash Club Fire Alarm and Fire Door Project	£1,346.22
ABC Ward Members Grant	£1,000.00
KCC Ward Members Grant	£2,000.00

The ABC and KCC grants were awarded to fund the replacement of windows in the Old and New Halls. This work is planned to take place over summer 2022. In addition to these grants VHSC has secured an additional £26,000 in grants from ABC (£10,000) and KCC (£16,000). These funds will be paid out as the project is implemented.

The Squash Club received the following Covid 19 Grants:

Restart Grant (April 2021)	£8,000.00
Restart Grant (January 2022)	£2,667.00

As the grants related to a property registered for rates with VHSC they were paid into the VHSC bank account and passed on to the Squash Club.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have the power to invest in such assets as they see fit.

Reserves policy

Unrestricted funds carried forward amount to £51,608, with a further £27,917 being held for repair and maintenance work on the bowls, squash and tennis facilities. These funds will be used to fund both routine maintenance and larger repair projects such as resurfacing the tennis courts.

The trustees regularly monitor reserves and endeavour to ensure that sufficient funds are available for current operating expenses and other expenditure specifically identified.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of gift dated 6 January 1908, and rules and regulations made and passed on 26 November 1964, as amended by scheme of 3 December 1997. The charity constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Interested clubs and societies from the village are encouraged to have representatives on the Committee, together with village representatives willing to put themselves forward.

Appointments are approved by the Committee.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Decision making

At the periodic trustees' meetings, the trustees agree the broad strategy and areas of activity for the Trust, including consideration of income and expenditure, reserves and risk management policies and performance. The Trust's policies as regards to Safeguarding, Health and Safety, Environment, Risk Management, Privacy, and Data Protection are reviewed and agreed annually.

All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 5 and 12 to the accounts.

The trustee's hold four regular meetings a year, and ad hoc meetings as and when required.

The following officers were elected following the 2021 AGM held on 19th August 2021:

Tom Lupton Chair  
Jerry Slinn Vice Chair  
Jo Piper Secretary  
Yashvant Shah Treasurer

Mrs Mary Smith retired as treasurer at the 2021, and kindly agreed to remain on the committee for a further year to ensure a smooth handover to the new treasurer. Mary had been VHSC treasurer for more than 17 years, and we are extremely grateful for the massive contribution she has made both to the smooth day to day running of VHSC and to ensuring our finances are in a sound state.

Mrs Judith Wright resigned as Secretary and from the Committee on 27th April 2021. We are most grateful for all her hard work.

Yashvant Shah was co-opted to the Committee on 25th May 2021 as treasurer designate.

Christopher Friend stood down as a committee member at the AGM. We are most grateful for his contribution.

Mrs Jo Piper and Peter Tester were elected to the Committee at the AGM and Michael Metcalfe was appointed on 17th March 2022.

Mrs Felicity Brockman continued in her role of day-to-day management of the Halls as caretaker and looking after bookings.

### Induction and training of new trustees

New trustees are given an introductory pack detailing the responsibilities of trustees. On appointment, new trustees sign a trustee declaration statement committing them to giving of their time and expertise. The welcome pack includes a copy of the governing Trust Deed, trustee board and sub-committee minutes, a copy of the last years 'annual reports and accounts', and a copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and Public Benefit: running a charity' and are required to sign their acceptance of the provisions of the Data Protection Policy.

New trustees are usually representing local interest groups, and therefore training as a Committee member is through attendance at meetings. Committee members are encouraged to attend training sessions organised by Action for Communities in Rural Kent.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Assessment

During the year a risk assessment for the charity was carried out. This reviewed all the identified risks the charity was exposed to.

In respect of children and other vulnerable persons or groups the charity has a Safeguarding Policy in place. This ensures, where relevant, that the bodies or persons which use the facilities under its management have adequate measures in place to keep them from harm and abuse.

In other respects the trustees are conscious of the importance of compliance and take such steps as are necessary to avoid failure to do so.

A long-term risk is that the halls and sports facilities are well used, and that the rental income generated is enough to cover routine repairs and maintenance costs. Activities to increase use of the facilities include the use of the website and working with user groups to implement the Long-Term Improvement and Development Plan. The Committee recognises that any major improvement work will depend on obtaining grant finance.

No serious incident or other such matter occurred during the year that should have been brought to the attention of the Charity Commission.

Long Term Improvement and Development Programme (LTIDP)

In addition to routine maintenance work at all the facilities the following LTIDP project were implemented in 2021/22:

Tennis Courts - replacement of south fence. This was funded from VHSC Tennis Club restricted funds and a £5,000 grant received from Biddenden Parish Council in 2020/1.

Bowls Club - the water supply was upgraded to meet current potable water standards. This was funded from VHSC Bowls Club restricted funds and Bowls Club funds.

Old and New Hall Windows - during the year planning permission and funds were secured for replacing the halls windows with double glazed units. This work will be carried out during 2022/3.

During the year work the Long-Term Improvement and Development Plan was reviewed and updated, and projects identified for completion in 2022/23. Biddenden Parish Council have included £5,000 towards these projects in their 2022/3 budget.

Health and Safety

The charity has a health and safety policy, and health and safety is discussed at all BVHSC meetings. Routine electrical, fire and general inspections are carried out and recorded.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
302684

Principal address  
Biddenden Village Hall  
Tenterden Road  
Biddenden  
Kent  
TN27 8BB

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

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Trustees

T Lupton

J Slinn

Mrs M Smith

Mrs M Farris

R Harris

Mrs E Rickwood

Mrs L Lidgett

H Richards

C Rice

Mrs J Wright (resigned 27/4/2021)

C Thomas

H R Passmore

C C Friend (resigned 19/8/2021)

Mrs J Oatway

M S Butterworth

Y Shah (appointed 25/6/2021)

R King

Mrs J Piper (appointed 19/8/2021)

P Tester (appointed 19/8/2021)

M Metcalfe (appointed 17/3/2022)

Independent Examiner

Gibbons Mannington & Phipps LLP

Chartered Accountants

82 High Street

Tenterden

Kent

TN30 6JG

THANKS

We are most grateful for the co-operation and support of all our users over the past two years.

I would like to record thanks the Officers and Committee for all their support over the last 12 months.

Approved by order of the board of trustees on 17 August 2022 and signed on its behalf by:

T Lupton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

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Independent examiner's report to the trustees of Biddenden Village Halls and Sports Committee

I report to the charity trustees on my examination of the accounts of Biddenden Village Halls and Sports Committee (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of 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 Trust 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.

Miss Samantha Whiting FCA  
Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

19 August 2022

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants		11,463	4,347	15,810	26,295
<b>Charitable activities</b>					
Property & halls management		21,341	-	21,341	8,091
Bowls Club		-	796	796	790
Squash Club		-	2,446	2,446	2,429
Tennis Club		-	2,068	2,068	-
Other trading activities	3	479	-	479	1,472
Investment income	4	3	-	3	3
<b>Total</b>		<b>33,286</b>	<b>9,657</b>	<b>42,943</b>	<b>39,080</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Property & halls management		18,687	3,059	21,746	16,239
Bowls Club		806	-	806	1,408
Squash Club		2,681	219	2,900	7,331
Tennis Club		1,004	2,764	3,768	6,315
Other		736	-	736	-
<b>Total</b>		<b>23,914</b>	<b>6,042</b>	<b>29,956</b>	<b>31,293</b>
<b>NET INCOME</b>		<b>9,372</b>	<b>3,615</b>	<b>12,987</b>	<b>7,787</b>
Transfers between funds	11	200	(200)	-	-
<b>Net movement in funds</b>		<b>9,572</b>	<b>3,415</b>	<b>12,987</b>	<b>7,787</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		42,354	24,502	66,856	59,069
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>51,926</b>	<b>27,917</b>	<b>79,843</b>	<b>66,856</b>

The notes form part of these financial statements

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

BALANCE SHEET  
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	12,097	-	12,097	12,733
<b>CURRENT ASSETS</b>					
Debtors	9	3,981	-	3,981	2,043
Cash at bank		39,204	27,917	67,121	53,003
		<u>43,185</u>	<u>27,917</u>	<u>71,102</u>	<u>55,046</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(3,674)	-	(3,674)	(923)
<b>NET CURRENT ASSETS</b>					
		<u>39,511</u>	<u>27,917</u>	<u>67,428</u>	<u>54,123</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>51,608</u>	<u>27,917</u>	<u>79,525</u>	<u>66,856</u>
<b>NET ASSETS</b>					
		<u><u>51,608</u></u>	<u><u>27,917</u></u>	<u><u>79,525</u></u>	<u><u>66,856</u></u>
<b>FUNDS</b>					
	11			51,608	42,354
Unrestricted funds				27,917	24,502
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u><u>79,525</u></u>	<u><u>66,856</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 August 2022 and were signed on its behalf by:

T Lupton - Trustee

Y Shah - Trustee

1. STATUTORY INFORMATION

Biddenden Village Halls and Sports Committee is an unincorporated charitable, registered with the Charity Commission for England and Wales. The charity's registered number and principal office address can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amounts are included in these accounts for the services donated by volunteers.

Income from the hire of halls and rents and contributions to utilities and repairs from Sports Clubs is accounted for in the period in which it arises.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure represents the costs of maintaining the property and furthering the objects of the charity.

The charity is not registered for VAT and consequently all costs include VAT where applicable.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings & improvements - 5% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds represent unrestricted funds that have been set aside by the trustees for a particular future purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Grant income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
CJRS monies	479	1,472
	<u>479</u>	<u>1,472</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	3	3
	<u>3</u>	<u>3</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Bookings and administration	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	21,095	5,200	26,295
<b>Charitable activities</b>			
Property & halls management	8,091	-	8,091
Bowls Club	-	790	790
Squash Club	-	2,429	2,429
<b>Other trading activities</b>			
Investment income	1,472	-	1,472
	3	-	3
<b>Total</b>	<u>30,661</u>	<u>8,419</u>	<u>39,080</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Property & halls management	16,239	-	16,239
Bowls Club	1,037	371	1,408
Squash Club	2,911	4,420	7,331
Tennis Club	594	5,721	6,315
<b>Total</b>	<u>20,781</u>	<u>10,512</u>	<u>31,293</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>9,880</u>	<u>(2,093)</u>	<u>7,787</u>
Transfers between funds	<u>979</u>	<u>(979)</u>	<u>-</u>
Net movement in funds	10,859	(3,072)	7,787
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	31,495	27,574	59,069
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>42,354</u></u>	<u><u>24,502</u></u>	<u><u>66,856</u></u>

The information shown above reflects the prior year comparatives figures split between Unrestricted and Restricted Funds for the amounts shown on the Statement of Financial Activities on page 6.

BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

8. TANGIBLE FIXED ASSETS

	Buildings & improvements £
COST	
At 1 April 2021 and 31 March 2022	<u>39,028</u>
DEPRECIATION	
At 1 April 2021	26,295
Charge for year	<u>636</u>
At 31 March 2022	<u>26,931</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>12,097</u></u>
At 31 March 2021	<u><u>12,733</u></u>

The freehold land owned by the charity was acquired as a gift more than 20 years ago and therefore has no cost. This comprises the original Village Hall and the new Village Hall. The insured value of the buildings is in the region of £730,000.

The Pavilion (Changing Rooms and Squash Courts) and the Tennis Courts, are subject to leases dated 4 August 1997 running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

The Bowls facilities are subject to a lease dated 10 August 1999 and running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>3,981</u>	<u>2,043</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>3,674</u>	<u>923</u>

11. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	42,354	9,054	200	51,608
Restricted funds				
Tennis Club	12,070	(696)	-	11,374
Squash Club	6,182	3,573	-	9,755
Bowls Club	2,991	797	-	3,788
Tennis Club Fence	3,059	(3,059)	-	-
Biddenden Strummers	200	-	(200)	-
Windows	-	3,000	-	3,000
	<u>24,502</u>	<u>3,615</u>	<u>(200)</u>	<u>27,917</u>
TOTAL FUNDS	<u>66,856</u>	<u>12,669</u>	<u>-</u>	<u>79,525</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,286	(24,232)	9,054
Restricted funds			
Tennis Club	2,068	(2,764)	(696)
Squash Club	3,792	(219)	3,573
Bowls Club	797	-	797
Tennis Club Fence	-	(3,059)	(3,059)
Windows	3,000	-	3,000
	<u>9,657</u>	<u>(6,042)</u>	<u>3,615</u>
TOTAL FUNDS	<u>42,943</u>	<u>(30,274)</u>	<u>12,669</u>

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	31,495	9,880	979	42,354
Restricted funds				
Tennis Club	15,850	(3,780)	-	12,070
Squash Club	9,152	(1,991)	(979)	6,182
Bowls Club	2,572	419	-	2,991
Tennis Club Fence	-	3,059	-	3,059
Biddenden Strummers	-	200	-	200
	<u>27,574</u>	<u>(2,093)</u>	<u>(979)</u>	<u>24,502</u>
TOTAL FUNDS	<u>59,069</u>	<u>7,787</u>	<u>-</u>	<u>66,856</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,661	(20,781)	9,880
Restricted funds			
Tennis Club	-	(3,780)	(3,780)
Squash Club	2,429	(4,420)	(1,991)
Bowls Club	790	(371)	419
Tennis Club Fence	5,000	(1,941)	3,059
Biddenden Strummers	200	-	200
	<u>8,419</u>	<u>(10,512)</u>	<u>(2,093)</u>
TOTAL FUNDS	<u>39,080</u>	<u>(31,293)</u>	<u>7,787</u>

Restricted funds represent amounts received from each of the Bowls Club, Squash Club and Tennis Club by way of an agreed rent charge. Maintenance of each Club's property is met from these funds.

The trustees deem these to be Preserved Funds for the benefit of the Clubs who have paid over the money. In this regard, they are considered Restricted Funds as they can be used for no other purpose without the express permission of the Club concerned.

A restricted fund was created during 2021/22 for the replacement of the hall windows and includes grants received for this project.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

13. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees.

**BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

England & Wales - Charity number 302684

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

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FOR THE YEAR ENDED 31 MARCH 2021**

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## **BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

When planning its activities the charity keeps in mind the Charity Commission's guidance on public benefit.

The object of the charity is the provision and maintenance of the two village halls and various sports facilities for the use of the Parish of Biddenden including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation.

##### **Public benefit**

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit and this obligation is paramount in the management of the Hall and Sports facilities under their management. The Trustees aim to maintain the facilities to a good standard, and hold letting rates down as long as possible, taking account of the cash reserves policy. By their actions the Trustees feel that they are complying with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore other ways of providing the required benefits.

##### **Significant activities**

The halls, changing rooms and rifle range are rented out to twenty clubs and groups on a regular basis, as well as being used for private functions. The bowling green, squash courts, and tennis courts are rented out to the clubs on longer term rental agreements. Rental agreements are now in place for the six years from 1 April 2020 to 4 May 2026. These allow users access to the facilities subject to agreement with BVHSC and payment of rent.

##### **Corona Virus**

All BVHSC facilities were closed from Tuesday 24th March 2020 in line with government policy, and during the year were re-opened as and when government regulations permitted. Throughout the year guidance on the management and use of the halls was received from Action for Communities in Rural Kent (ACRK), and their umbrella organization Action Communities in Rural England.

In addition to regular Committee meetings, monthly meetings were held by the Chairman and at least one of the Executive Officers to review maintenance of the Halls and actions that needed to be taken following the advice received from ACRK to prepare the halls for re-opening. These included carrying out additional Risk Assessments, provision of additional PPE and cleaning equipment, and issuing 'Special Hiring Conditions' to take into account the public health issues and Covid 19 regulations.

Financial support was obtained through various Covid 19 related Small Business Grants (see Grants and Donations section below) and through the Corona Virus Job Retention Scheme. The Committee is extremely grateful for this support as it enabled BVHSC to weather the pandemic without having to fund its activities from reserves.

The Committee would like to record its thanks to Mrs Flick Brockman, the Halls Caretaker for all her efforts in maintaining the halls and meeting with users to ensure the halls were kept 'Covid Secure' - this will be an ongoing responsibility for the foreseeable future.

## **BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Financial summary**

BVHSC had an operating surplus of £7,787 for the year (2020, deficit of £8,771).

During the year halls rents received were £4,087 (2020, £ 13,013). This reflects the limited amount of time the halls were available for use as a result of Covid 19.

During the year, the following Covid 19 related grants were received in relation to the Village Halls:

Covid 19 Small Business Grant (April 2020)	£10,000.00
Local Restrictions Grant (5th November to 1st December 2020)	£1,334.00
Tier 4 Grant (20th December 2020 -4th January 2021)	£762.29
National Lockdown Grant (4th January - 15th February 2021)	£2,001.00
Spring Business Closure Grant	£4,000.00
National Lockdown Grant (16th February to 31st March 2021)	£2,096.00

BVHSC also received the following grants:

Tesco Bags for Life	£500.00
Biddenden Parish Council (BPC) Contribution to Tennis Club Fence	£5,000.00
BPC Contribution towards Strummers Rent	£200.00
Hope Community Church	£125.00
Computer Club	£25.00
History Society	£250.00

BVHSC received two Covid 19 Small Business Grants of £10,000 relating to the Pavilion and Bowls Club properties registered for Business Rates and rented out to the Bowls, Squash and Biddenden Junior Football Club. The Revenue and Benefits Manager clarified that these grants were intended for the occupiers of the premises. The grants were distributed to the Sports Clubs as follows Bowls £10,000, Biddenden Juniors £1,800 and Squash Club £8,200.

The Squash Club received the following Covid 19 Grants:

Local Restrictions Grant (5th November to 1st December 2020)	£1,334.00
Tier 4 Grant (20th December 2020 -4th January 2021)	£762.29
National Lockdown Grant (4th January - 15th February 2021)	£2,001.00
Spring Business Closure Grant	£4,000.00
National Lockdown Grant (16th February to 31st March 2021)	£2,096.00

As the grants related to a property registered for rates with BVHSC they were paid into the BVHSC bank account and passed on to the Squash Club.

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

The trustees have the power to invest in such assets as they see fit.

##### **Reserves policy**

Unrestricted funds carried forward amount to £42,354, with a further £24,302 being held for repair and maintenance work on the bowls, squash and tennis facilities. These funds will be used to fund both routine maintenance and larger repair projects such as resurfacing the tennis courts. A sum of £200 is held in restricted account, being prepayment of Strummers rent by BPC.

The trustees regularly monitor reserves and endeavour to ensure that sufficient funds are available for current operating expenses and other expenditure specifically identified.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of gift dated 6 January 1908, and rules and regulations made and passed on 26 November 1964, as amended by scheme of 3 December 1997. The charity constitutes an unincorporated charity.

## **BIDDENDEN VILLAGE HALLS AND SPORTS COMMITTEE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

Interested clubs and societies from the village are encouraged to have representatives on the Committee, together with village representatives willing to put themselves forward.

Appointments are approved by the Committee.

##### **Decision making**

At the periodic trustees' meetings, the trustees agree the broad strategy and areas of activity for the Trust, including consideration of income and expenditure, reserves and risk management policies and performance. The Trust's policies as regards to Safeguarding, Health and Safety, Environment, Risk Management, Privacy, and Data Protection are reviewed and agreed annually.

All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 5 and 12 to the accounts.

The trustee's hold four regular meetings a year, and ad hoc meetings as and when required.

The following officers were re-elected following the 2020 AGM:

Tom Lupton	Chair
Jerry Slinn	Vice Chair
Judith Wright	Secretary
Mary Smith	Treasurer

Brian Bennewith, Mike Elvy and Tom Swain stood down as committee members at the AGM (16th September 2020). We are most grateful for their contribution. Sadly, Mike Elvy passed away shortly after the AGM. Mike was the longest serving committee member having joined the Rifle Club in 1962, and a BVHSC member for thirty years. We are most grateful for his long commitment to BVHSC and for sharing his knowledge and skills in the maintenance of our facilities.

Mark Butterworth and Mrs Jeanette Oatway were elected to the Committee on the 16th September 2020, and Ron King on 2nd December 2020

Mrs Judith Wright resigned as Secretary and from the Committee on 27th April. We are most grateful for all her hardwork.

Mrs Felicity Brockman continued in her role of day-to-day management of the Halls as caretaker and looking after bookings.

##### **Induction and training of new trustees**

New trustees are given an introductory pack detailing the responsibilities of trustees. On appointment, new trustees sign a trustee declaration statement committing them to giving of their time and expertise. The welcome pack includes a copy of the governing Trust Deed, trustee board and sub-committee minutes, a copy of the last years 'annual reports and accounts', and a copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and Public Benefit: running a charity' and are required to sign their acceptance of the provisions of the Data Protection Policy.

New trustees are usually representing local interest groups, and therefore training as a Committee member is through attendance at meetings. Committee members are encouraged to attend training sessions organised by Action for Communities in Rural Kent.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk Assessment**

During the year a risk assessment for the charity was carried out. This reviewed all the identified risks the charity was exposed to.

In respect of children and other vulnerable persons or groups the charity has a Safeguarding Policy in place. This ensures, where relevant, that the bodies or persons which use the facilities under its management have adequate measures in place to keep them from harm and abuse.

In other respects the trustees are conscious of the importance of compliance and take such steps as are necessary to avoid failure to do so.

A long-term risk is that the halls and sports facilities are well used, and that the rental income generated is enough to cover routine repairs and maintenance costs. Activities to increase use of the facilities include the use of the website and working with user groups to implement the Long-Term Improvement and Development Plan. The Committee recognises that any major improvement work will depend on obtaining grant finance.

No serious incident or other such matter occurred during the year that should have been brought to the attention of the Charity Commission.

**Long Term Improvement and Development Programme (LTIDP)**

In addition to routine maintenance work at all the facilities the following LTIDP projects were implemented in 2020/21: repainting the interior of the village halls, redecorating the interior of the Squash Courts and Pavilion, and coating and repainting the Tennis Courts. The Committee is most grateful to all the volunteers who helped organise and carry out this work.

During the year work the Long-Term Improvement and Development Plan was reviewed and updated, and projects identified for completion in 2021/22. As part of this process a meeting was held with Biddenden Parish Council, this resulted in their including a contribution to the planned works in their budget for 2021/2.

**Health and Safety**

The charity has a health and safety policy, and health and safety is discussed at all BVHSC meetings. Routine electrical, fire and general inspections are carried out and recorded.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

302684

**Principal address**

Biddenden Village Hall  
Tenterden Road  
Biddenden  
Kent  
TN27 8BB

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Trustees**

T Lupton  
J Slinn  
Mrs M Smith  
M V Elvy (resigned 16/9/2020)  
Mrs M Farris  
R Harris  
Mrs E Rickwood  
Mrs L Lidgett  
H Richards  
C Rice  
Mrs J Wright (resigned 27/4/2021)  
B Bennewith (resigned 16/9/2020)  
C Thomas  
H R Passmore  
C C Friend  
T Swain (resigned 16/9/2020)  
Mrs J Oatway (appointed 16/9/2020)  
M S Butterworth (appointed 16/9/2020)  
Y Shah (appointed 25/6/2021)  
R King (appointed 2/12/2020)

**Independent Examiner**

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

**THANKS**

The last year has been particularly demanding on all involved with BVHSC - users, staff and the Committee. I would like to record thanks to everyone for their support and patience over the last year, and for all the work that has been carried out at our facilities that mean they will be ready to reopen over the next few months.

Approved by order of the board of trustees on 20 August 2021 and signed on its behalf by:

T Lupton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

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**Independent examiner's report to the trustees of Biddenden Village Halls and Sports Committee**

I report to the charity trustees on my examination of the accounts of Biddenden Village Halls and Sports Committee (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of 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 Trust 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.

Miss Samantha Whiting FCA  
Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

25 August 2021

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants		<b>21,095</b>	<b>5,200</b>	<b>26,295</b>	37,447
<b>Charitable activities</b>					
Property & halls management		<b>8,091</b>	-	<b>8,091</b>	18,086
Bowls Club		-	<b>790</b>	<b>790</b>	777
Squash Club		-	<b>2,429</b>	<b>2,429</b>	2,386
Tennis Club		-	-	-	2,017
Other trading activities	3	<b>1,472</b>	-	<b>1,472</b>	166
Investment income	4	<b>3</b>	-	<b>3</b>	4
<b>Total</b>		<b>30,661</b>	<b>8,419</b>	<b>39,080</b>	60,883
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Property & halls management		<b>16,239</b>	-	<b>16,239</b>	69,054
Bowls Club		<b>1,037</b>	<b>371</b>	<b>1,408</b>	-
Squash Club		<b>2,911</b>	<b>4,420</b>	<b>7,331</b>	-
Tennis Club		<b>594</b>	<b>5,721</b>	<b>6,315</b>	-
Other		-	-	-	600
<b>Total</b>		<b>20,781</b>	<b>10,512</b>	<b>31,293</b>	69,654
<b>NET INCOME/(EXPENDITURE)</b>		<b>9,880</b>	<b>(2,093)</b>	<b>7,787</b>	(8,771)
<b>Transfers between funds</b>	11	<b>979</b>	<b>(979)</b>	-	-
<b>Net movement in funds</b>		<b>10,859</b>	<b>(3,072)</b>	<b>7,787</b>	(8,771)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>31,495</b>	<b>27,574</b>	<b>59,069</b>	67,840
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>42,354</b>	<b>24,502</b>	<b>66,856</b>	59,069

The notes form part of these financial statements

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	<b>12,733</b>	-	<b>12,733</b>	<b>13,403</b>
<b>CURRENT ASSETS</b>					
Debtors	9	<b>2,043</b>	-	<b>2,043</b>	<b>2,877</b>
Cash at bank		<b>28,501</b>	<b>24,502</b>	<b>53,003</b>	<b>45,096</b>
		<b>30,544</b>	<b>24,502</b>	<b>55,046</b>	<b>47,973</b>
<b>CREDITORS</b>					
Amounts falling due within one year	10	<b>(923)</b>	-	<b>(923)</b>	<b>(2,307)</b>
<b>NET CURRENT ASSETS</b>		<b>29,621</b>	<b>24,502</b>	<b>54,123</b>	<b>45,666</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>42,354</b>	<b>24,502</b>	<b>66,856</b>	<b>59,069</b>
<b>NET ASSETS</b>		<b>42,354</b>	<b>24,502</b>	<b>66,856</b>	<b>59,069</b>
<b>FUNDS</b>	11				
Unrestricted funds				<b>42,354</b>	31,495
Restricted funds				<b>24,502</b>	27,574
<b>TOTAL FUNDS</b>				<b>66,856</b>	59,069

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2021 and were signed on its behalf by:

M Smith - Trustee

T Lupton - Trustee

The notes form part of these financial statements

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. STATUTORY INFORMATION**

Biddenden Village Halls and Sports Committee is an unincorporated charitable , registered with the Charity Commission for England and Wales. The charity's registered number and principal office address can be found in the reference and administrative details in the Report of the Trustees.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amounts are included in these accounts for the services donated by volunteers.

Income from the hire of halls and rents and contributions to utilities and repairs from Sports Clubs is accounted for in the period in which it arises.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure represents the costs of maintaining the property and furthering the objects of the charity.

The charity is not registered for VAT and consequently all costs include VAT where applicable.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings & improvements - 5% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds represent unrestricted funds that have been set aside by the trustees for a particular future purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Grant income recognition**

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising events	-	<b>166</b>
CJRS monies	<b>1,472</b>	-
	<u><b>1,472</b></u>	<u><b>166</b></u>

**4. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>3</b>	<b>4</b>
	<u><b>3</b></u>	<u><b>4</b></u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trustees' expenses	-	<b>9</b>
	<u>-</u>	<u><b>9</b></u>

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Bookings and administration	<b>1</b>	<b>1</b>
	<u><b>1</b></u>	<u><b>1</b></u>

No employees received emoluments in excess of £60,000.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	27,448	9,999	37,447
<b>Charitable activities</b>			
Property & halls management	18,086	-	18,086
Bowls Club	-	777	777
Squash Club	-	2,386	2,386
Tennis Club	-	2,017	2,017
Other trading activities	166	-	166
Investment income	4	-	4
<b>Total</b>	<u>45,704</u>	<u>15,179</u>	<u>60,883</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Property & halls management	41,835	27,219	69,054
Other	600	-	600
<b>Total</b>	<u>42,435</u>	<u>27,219</u>	<u>69,654</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>3,269</u>	<u>(12,040)</u>	<u>(8,771)</u>
<b>Transfers between funds</b>	<u>(1,785)</u>	<u>1,785</u>	<u>-</u>
<b>Net movement in funds</b>	<u>1,484</u>	<u>(10,255)</u>	<u>(8,771)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	30,011	37,829	67,840
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>31,495</u></u>	<u><u>27,574</u></u>	<u><u>59,069</u></u>

The information shown above reflects the prior year comparatives figures split between Unrestricted and Restricted Funds for the amounts shown on the Statement of Financial Activities on page 6.

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. TANGIBLE FIXED ASSETS**

	Buildings & improvements £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<b>39,028</b>
<b>DEPRECIATION</b>	
At 1 April 2020	<b>25,625</b>
Charge for year	<b>670</b>
At 31 March 2021	<b>26,295</b>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<b>12,733</b>
At 31 March 2020	<b>13,403</b>

The freehold land owned by the charity was acquired as a gift more than 20 years ago and therefore has no cost. This comprises the original Village Hall and the new Village Hall. The insured value of the buildings is in the region of £730,000.

The Pavilion (Changing Rooms and Squash Courts) and the Tennis Courts, are subject to leases dated 4 August 1997 running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

The Bowls facilities are subject to a lease dated 10 August 1999 and running to 5 May 2026, renewable for a further 21 years thereafter. The rent is 5pence per annum, if demanded.

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	<b>2,043</b>	<b>2,594</b>
Prepayments	-	<b>283</b>
	<b>2,043</b>	<b>2,877</b>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	<b>923</b>	<b>2,307</b>

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	<b>31,495</b>	<b>9,880</b>	<b>979</b>	<b>42,354</b>
<b>Restricted funds</b>				
Tennis Club	<b>15,850</b>	<b>(3,780)</b>	-	<b>12,070</b>
Squash Club	<b>9,152</b>	<b>(1,991)</b>	<b>(979)</b>	<b>6,182</b>
Bowls Club	<b>2,572</b>	<b>419</b>	-	<b>2,991</b>
Tennis Club Fence	-	<b>3,059</b>	-	<b>3,059</b>
Biddenden Strummers	-	<b>200</b>	-	<b>200</b>
	<b>27,574</b>	<b>(2,093)</b>	<b>(979)</b>	<b>24,502</b>
<b>TOTAL FUNDS</b>	<b>59,069</b>	<b>7,787</b>	-	<b>66,856</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>30,661</b>	<b>(20,781)</b>	<b>9,880</b>
<b>Restricted funds</b>			
Tennis Club	-	<b>(3,780)</b>	<b>(3,780)</b>
Squash Club	<b>2,429</b>	<b>(4,420)</b>	<b>(1,991)</b>
Bowls Club	<b>790</b>	<b>(371)</b>	<b>419</b>
Tennis Club Fence	<b>5,000</b>	<b>(1,941)</b>	<b>3,059</b>
Biddenden Strummers	<b>200</b>	-	<b>200</b>
	<b>8,419</b>	<b>(10,512)</b>	<b>(2,093)</b>
<b>TOTAL FUNDS</b>	<b>39,080</b>	<b>(31,293)</b>	<b>7,787</b>

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	30,011	3,269	(1,785)	31,495
<b>Restricted funds</b>				
Tennis Club	13,833	2,017	-	15,850
Squash Club	16,802	(7,650)	-	9,152
Bowls Club	6,194	(3,622)	-	2,572
Village Hall roof repairs	1,000	(2,785)	1,785	-
	37,829	(12,040)	1,785	27,574
<b>TOTAL FUNDS</b>	<b>67,840</b>	<b>(8,771)</b>	-	<b>59,069</b>

**BIDDENDEN VILLAGE HALLS  
AND SPORTS COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,704	(42,435)	3,269
<b>Restricted funds</b>			
Tennis Club	2,017	-	2,017
Squash Club	2,385	(10,035)	(7,650)
Bowls Club	777	(4,399)	(3,622)
Village Hall roof repairs	10,000	(12,785)	(2,785)
	<u>15,179</u>	<u>(27,219)</u>	<u>(12,040)</u>
<b>TOTAL FUNDS</b>	<u>60,883</u>	<u>(69,654)</u>	<u>(8,771)</u>

Restricted funds represent amounts received from each of the Bowls Club, Squash Club and Tennis Club by way of an agreed rent charge. Maintenance of each Club's property is met from these funds.

The trustees deem these to be Preserved Funds for the benefit of the Clubs who have paid over the money. In this regard, they are considered Restricted Funds as they can be used for no other purpose without the express permission of the Club concerned.

A restricted fund was created during 2018/19 for the repair of the Village Hall roof and includes grants received for this project. The roof repair was carried out during the year.

Restricted funds were created during 2020/21 for the tennis club fence and rent towards the Biddenden Strummers bookings and includes grants received for these projects.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**13. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the Board of Trustees.