

**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**

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#### **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

**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**

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**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	-	166
CJRS monies	1,472	-
	<u>1,472</u>	<u>166</u>

**4. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deposit account interest	3	4
	<u>3</u>	<u>4</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	-	9
	<u>-</u>	<u>9</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	1	1
	<u>1</u>	<u>1</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>	<b>45,704</b>	<b>15,179</b>	<b>60,883</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Property & halls management	41,835	27,219	69,054
Other	600	-	600
<b>Total</b>	<b>42,435</b>	<b>27,219</b>	<b>69,654</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>3,269</b>	<b>(12,040)</b>	<b>(8,771)</b>
<b>Transfers between funds</b>	<b>(1,785)</b>	<b>1,785</b>	<b>-</b>
<b>Net movement in funds</b>	<b>1,484</b>	<b>(10,255)</b>	<b>(8,771)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>30,011</b>	<b>37,829</b>	<b>67,840</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>31,495</b>	<b>27,574</b>	<b>59,069</b>

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**

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

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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.