

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

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

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
-----------------	---------

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

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

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

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 £
INCOME AND ENDOWMENTS FROM					
Donations and grants		11,463	4,347	15,810	26,295
Charitable activities					
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
Total		33,286	9,657	42,943	39,080
EXPENDITURE ON					
Charitable activities					
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	-
Total		23,914	6,042	29,956	31,293
NET INCOME		9,372	3,615	12,987	7,787
Transfers between funds	11	200	(200)	-	-
Net movement in funds		9,572	3,415	12,987	7,787
RECONCILIATION OF FUNDS					
Total funds brought forward		42,354	24,502	66,856	59,069
TOTAL FUNDS CARRIED FORWARD		51,926	27,917	79,843	66,856

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 £
FIXED ASSETS					
Tangible assets	8	12,097	-	12,097	12,733
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	10	(3,674)	-	(3,674)	(923)
NET CURRENT ASSETS		<u>39,511</u>	<u>27,917</u>	<u>67,428</u>	<u>54,123</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		51,608	27,917	79,525	66,856
NET ASSETS		<u>51,608</u>	<u>27,917</u>	<u>79,525</u>	<u>66,856</u>
FUNDS	11				
Unrestricted funds				51,608	42,354
Restricted funds				27,917	24,502
TOTAL FUNDS				<u>79,525</u>	<u>66,856</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
	1	1
Bookings and administration	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and grants	21,095	5,200	26,295
Charitable activities			
Property & halls management	8,091	-	8,091
Bowls Club	-	790	790
Squash Club	-	2,429	2,429
Other trading activities	1,472	-	1,472
Investment income	3	-	3
Total	30,661	8,419	39,080
EXPENDITURE ON			
Charitable activities			
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
Total	20,781	10,512	31,293
NET INCOME/(EXPENDITURE)	9,880	(2,093)	7,787
Transfers between funds	979	(979)	-
Net movement in funds	10,859	(3,072)	7,787
RECONCILIATION OF FUNDS			
Total funds brought forward	31,495	27,574	59,069
TOTAL FUNDS CARRIED FORWARD	42,354	24,502	66,856

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.

8. TANGIBLE FIXED ASSETS

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

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	3,981	2,043

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	3,674	923

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.