

**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  
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 2024**

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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

**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>
	<b>1</b>	<b>1</b>
Bookings and administration		

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>	<u>(4,215)</u>	<u>4,215</u>	<u>-</u>
<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**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	<b><u>5,131</u></b>	<b><u>6,538</u></b>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	<b><u>2,702</u></b>	<b><u>5,204</u></b>

**10. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<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>
	<b><u>25,307</u></b>	<b><u>(624)</u></b>	<b><u>24,683</u></b>
<b>TOTAL FUNDS</b>	<b><u>73,568</u></b>	<b><u>(5,983)</u></b>	<b><u>67,585</u></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>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>
	<b><u>6,168</u></b>	<b><u>(6,792)</u></b>	<b><u>(624)</u></b>
<b>TOTAL FUNDS</b>	<b><u>39,018</u></b>	<b><u>(45,001)</u></b>	<b><u>(5,983)</u></b>

**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.

**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.