

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

BIDDENDEN VILLAGE HALLS
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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

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.

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

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

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>42,436</u>	<u>29,199</u>	<u>71,635</u>	<u>67,585</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		27,884	29,199	57,083	54,239
		<u>33,710</u>	<u>29,199</u>	<u>62,909</u>	<u>59,370</u>
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				29,199	24,683
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

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 £
INCOME AND ENDOWMENTS FROM			
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>
Total			
	<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		<u>546</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.