

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2020
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 31ST MARCH 2020

	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 14

BIDDENDEN VILLAGE HALLS
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2020

The trustees present their report with the financial statements of the charity for the year ended 31st March 2020. 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. Three year agreements were in place for the period to 31st March 2020. New 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 VHSC facilities were closed from Tuesday 24th March 2020 in line with government policy. A contingency plan was discussed and agreed by the Committee on 19th March and will be kept under review. While the facilities are closed all costs will need to be met from VHSC and individual Sports Club Reserves or from Grant Funds.

BIDDENDEN VILLAGE HALLS
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2020

ACHIEVEMENT AND PERFORMANCE

Financial summary

The main income of the charity is rent from users.

Donations and grants received during the year included the following:

New Hall Roof Project:

KCC Village Hall and Community Fund	£4,000.00
Sport England Community Asset Fund	£5,000.00

Pavilion and Squash Club Reroofing Project:

ABC Ward Members Community Grant Scheme	£1,000.00
ABC Community Grant	£7,500.00
KCC Capital Sports Grant	£4,000.00

A portion of the project was funded directly by Biddenden Parish Council.

Bowls Club Toilet Project

Biddenden Parish Council	£4,000.00
--------------------------	-----------

We also received a donation from the 2019 Tractorfest of £10,000 towards maintenance of the Village Hall facilities.

The trustees are most grateful for this support as it enables the charity to maintain and improve its facilities.

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 £31,495, with a further £27,574 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 re-elected following the 2019 AGM:

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

There were no changes in Trustees during the year.

Mrs Felicity Brockman continued in her role of day to day management of the Halls as caretaker and looking after bookings. The Committee is most grateful to the contribution she makes to the smooth running of the halls.

Induction and training of new trustees

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

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

Risk Assessment

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

In respect of children and other vulnerable persons or groups the charity 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.

BIDDENDEN VILLAGE HALLS
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Long Term Improvement and Development Programme (LTIDP)

The following LTIDP projects were implemented in 2019/20: reroofing the New Village Hall, reroofing the Squash Courts and Pavilion, and building new toilet facilities at the Bowls Green.

During the year work the Long-Term Improvement and Development Plan was reviewed and updated, and projects identified for completion in 2020/21. 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.

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

Trustees
T Lupton
J Slinn
Mrs M Smith
M V Elvy
Mrs M Farris
R Harris
Mrs E Rickwood
Mrs L Lidgett
H Richards
C Rice
Mrs J Wright
B Bennewith
C Thomas
H R Passmore
C C Friend
T Swain

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

THANKS

I would like to record thanks to all the users of the Halls and Sports facilities for their support during the year, and to all members of the committee for their input during the last year.

BIDDENDEN VILLAGE HALLS
AND SPORTS COMMITTEE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2020

Approved by order of the board of trustees on 29th September 2020 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 31st March 2020.

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

8th October 2020

BIDDENDEN VILLAGE HALLS
AND SPORTS COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		27,448	9,999	37,447	9,251
Charitable activities					
Property & halls management		18,086	-	18,086	19,066
Bowls Club		-	777	777	762
Squash Club		-	2,386	2,386	2,341
Tennis Club		-	2,017	2,017	1,980
Other trading activities	3	166	-	166	-
Investment income	4	4	-	4	4
Total		45,704	15,179	60,883	33,404
EXPENDITURE ON					
Charitable activities					
Property & halls management		41,835	27,219	69,054	24,917
Other		600	-	600	600
Total		42,435	27,219	69,654	25,517
NET INCOME/(EXPENDITURE)		3,269	(12,040)	(8,771)	7,887
Transfers between funds	11	(1,785)	1,785	-	-
Net movement in funds		1,484	(10,255)	(8,771)	7,887
RECONCILIATION OF FUNDS					
Total funds brought forward		30,011	37,829	67,840	59,953
TOTAL FUNDS CARRIED FORWARD		31,495	27,574	59,069	67,840

The notes form part of these financial statements

BIDDENDEN VILLAGE HALLS
AND SPORTS COMMITTEE

BALANCE SHEET
31ST MARCH 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	13,403	-	13,403	14,109
CURRENT ASSETS					
Debtors	9	1,583	1,294	2,877	3,593
Cash at bank		18,816	26,280	45,096	50,738
		<u>20,399</u>	<u>27,574</u>	<u>47,973</u>	<u>54,331</u>
CREDITORS					
Amounts falling due within one year	10	(2,307)	-	(2,307)	(600)
NET CURRENT ASSETS		<u>18,092</u>	<u>27,574</u>	<u>45,666</u>	<u>53,731</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,495</u>	<u>27,574</u>	<u>59,069</u>	<u>67,840</u>
NET ASSETS		<u><u>31,495</u></u>	<u><u>27,574</u></u>	<u><u>59,069</u></u>	<u><u>67,840</u></u>
FUNDS	11				
Unrestricted funds				31,495	30,011
Restricted funds				<u>27,574</u>	<u>37,829</u>
TOTAL FUNDS				<u><u>59,069</u></u>	<u><u>67,840</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th September 2020 and were signed on its behalf by:

T Lupton - Trustee

M Smith - 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.

3. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Fundraising events	<u>166</u>	<u>-</u>

4. INVESTMENT INCOME

	2020 £	2019 £
Deposit account interest	<u>4</u>	<u>4</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

Trustees' expenses

	2020 £	2019 £
Trustees' expenses	<u>9</u>	<u>36</u>

6. STAFF COSTS

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

	2020	2019
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 legacies	7,651	1,600	9,251
Charitable activities			
Property & halls management	19,066	-	19,066
Bowls Club	-	762	762
Squash Club	-	2,341	2,341
Tennis Club	-	1,980	1,980
Investment income	<u>4</u>	<u>-</u>	<u>4</u>
Total	26,721	6,683	33,404
EXPENDITURE ON			
Charitable activities			
Property & halls management	24,917	-	24,917

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Other	600	-	600
Total	25,517	-	25,517
NET INCOME	1,204	6,683	7,887
RECONCILIATION OF FUNDS			
Total funds brought forward	28,807	31,146	59,953
TOTAL FUNDS CARRIED FORWARD	30,011	37,829	67,840

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 1st April 2019 and 31st March 2020	39,028
DEPRECIATION	
At 1st April 2019	24,919
Charge for year	706
At 31st March 2020	25,625
NET BOOK VALUE	
At 31st March 2020	13,403
At 31st March 2019	14,109

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 31ST MARCH 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	2,594	3,527
Prepayments	283	66
	<u>2,877</u>	<u>3,593</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	<u>2,307</u>	<u>600</u>

11. MOVEMENT IN FUNDS

	At 1/4/19	Net movement	Transfers	At
	£	in funds	between	31/3/20
		£	funds	£
Unrestricted funds				
General fund	30,011	3,269	(1,785)	31,495
Restricted funds				
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	-
	<u>37,829</u>	<u>(12,040)</u>	<u>1,785</u>	<u>27,574</u>
TOTAL FUNDS	<u>67,840</u>	<u>(8,771)</u>	<u>-</u>	<u>59,069</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,704	(42,435)	3,269
Restricted funds			
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>
TOTAL FUNDS	<u>60,883</u>	<u>(69,654)</u>	<u>(8,771)</u>

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	28,807	1,204	30,011
Restricted funds			
Tennis Club	11,854	1,979	13,833
Squash Club	13,860	2,942	16,802
Bowls Club	5,432	762	6,194
Village Hall roof repairs	-	1,000	1,000
	<u>31,146</u>	<u>6,683</u>	<u>37,829</u>
TOTAL FUNDS	<u>59,953</u>	<u>7,887</u>	<u>67,840</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,721	(25,517)	1,204
Restricted funds			
Tennis Club	1,979	-	1,979
Squash Club	2,942	-	2,942
Bowls Club	762	-	762
Village Hall roof repairs	1,000	-	1,000
	<u>6,683</u>	<u>-</u>	<u>6,683</u>
TOTAL FUNDS	<u>33,404</u>	<u>(25,517)</u>	<u>7,887</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	28,807	4,473	(1,785)	31,495
Restricted funds				
Tennis Club	11,854	3,996	-	15,850
Squash Club	13,860	(4,708)	-	9,152
Bowls Club	5,432	(2,860)	-	2,572
Village Hall roof repairs	-	(1,785)	1,785	-
	<u>31,146</u>	<u>(5,357)</u>	<u>1,785</u>	<u>27,574</u>
TOTAL FUNDS	<u>59,953</u>	<u>(884)</u>	<u>-</u>	<u>59,069</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,425	(67,952)	4,473
Restricted funds			
Tennis Club	3,996	-	3,996
Squash Club	5,327	(10,035)	(4,708)
Bowls Club	1,539	(4,399)	(2,860)
Village Hall roof repairs	11,000	(12,785)	(1,785)
	<u>21,862</u>	<u>(27,219)</u>	<u>(5,357)</u>
TOTAL FUNDS	<u>94,287</u>	<u>(95,171)</u>	<u>(884)</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 2019/20.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2020.

13. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees.