

# DEAL AND WALMER COMMUNITY ASSOCIATION

England & Wales · Charity number 1105711

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05170251](#)

**Registered** 2004-09-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Deal & Walmer Community Association  
129 High Street  
Deal  
CT14 6BB

**Phone** 01304363649

**Email** [peterjull@yahoo.com](mailto:peterjull@yahoo.com)

**Website** [www.landmarkdeal.org](http://www.landmarkdeal.org)

## Activities

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**Objects:** A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF DEAL AND WALMER IN THE COUNTY OF KENT AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR POLITICAL RELIGIOUS OR OTHER OPINIONS BY ASSOCIATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY.

**Activities:** To run a community centre in the Landmark Centre in Deal, Kent and to maintain and manage this centre. To promote and advance education and provide facilities in the interest of social welfare for recreation and leisure-time occupation for the benefit of the inhabitants of Deal and Walmer, Kent and the surrounding neighbourhood

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** THE INHABITANTS OF DEAL AND WALMER IN THE COUNTY OF KENT AND THE NEIGHBOURHOOD
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£146,732	£197,422	-	-
2024-10-31	£161,776	£186,036	-	-
2023-10-31	£174,322	£177,113	-	-
2022-10-31	£173,914	£191,297	-	-
2021-10-31	£150,137	£137,826	-	-

## Trustees

Name	Role	Appointed
Christian Meleady		2026-03-12
Garry Joseph Kemp		2024-10-26
Kenneth Underwood		2024-11-20
Morag Turner		2024-11-20
Peter David Jull		2024-11-08

**DEAL AND WALMER COMMUNITY ASSOCIATION**

England & Wales - Charity number 1105711

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# Accounts

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DEAL AND WALMER COMMUNITY ASSOCIATION

Company No. 05170251

Charity No.1105711

Registered office: The Landmark Centre, 129 High Street, Deal CT14 6BB

RERORT OF THE TRUSTEES &  
UNAUDITED FINANCIALSTATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> OCTOBER 2025

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> October 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 Standards applicable in the UK (FRS102) effective from 1/1/2019.

**Objectives and aims**

To promote the benefit of the inhabitants of Deal and Walmer in the county of Kent and the neighbourhood without distinction of sex or political, religious or other opinions by associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for said inhabitants. To establish or to secure the establishment of a community centre and to maintain and manage or to co-operate with any local statutory authority in the maintenance of such a centre for activities promoted by the charitable company.

**Charitable activities**

The hiring out of the Richardson Hall has been particularly popular for dance and exercise classes. The Cleary Hall has attracted those interested in more sedate activities of a wider variety. The Hollingworth Hall has been less frequented but favoured by theatrical and musical groups while recent effort to promote bookings for more evening events have begun to show promise. Craft and similar fairs using more than one hall have generated significant footfall. Use of Hallmaster for bookings has improved record keeping and invoicing.

The cafe continues to provide space for informal socialising and hot drinks and food, their users being mainly at the older end of the age range and regulars coming from shorter distances. Takings should provide an income stream towards the upkeep of the overall building.

**Finance**

At the start of the period the charity was cash flow insolvent but given the capital asset of the building would cover outstanding debts the trustees considered it was in the best interests of all stakeholders to keep The Landmark Centre open while they explored ways to balance income and expenditure. At all times there was sufficient prospect of achieving that, even though it took longer than anticipated to conclude arrangements. Onerous gas & electricity bills were renegotiated and repayment plans agreed with utility companies, HMRC and other creditors. Additional loan finance was arranged with the mortgagee, district council and a private benefactor, grants successfully requested from local councils and fundraising events and appeals raised additional funds to meet those repayments and begin the process of bringing the condition of the building back to meeting health and safety standards and appealing to additional users to provide the regular income needed to cover running costs. Towards the end of the period a Centre Manager was employed to ensure that the café and bar function in a manner to cover the additional costs imposed by government changes to National Insurance and living wage increases and generate surpluses sufficient for The Landmark Centre to pay its way.

The charity's subsidiary company Spires Hospitality (Deal) Ltd was abandoned at the beginning of the year with the existing directors placing it into insolvent dissolution. During the year the bar has been operated through a new subsidiary Twin Spires Deal Limited. It wasn't until the latter part of the period, following a change of manager and a refurbishment by volunteers that trading margins were achieved to contribute to the running costs of the whole building. The bar remained busy as another space for informal socialising while it's downmarket reputation that had had an adverse impact of potential users of other spaces began a transformation and attracted a large and more diverse user base during weekend live music events.

Although repayable on demand, private lenders have acknowledged repayments cannot begin until utility bills and HMRC are up to date. The only reserve the charity has is in the capital value of the freehold building.

### **Governance**

At the start of the period four new trustees answered a call for volunteers and the previous trustees stood down. The scale of the financial challenges facing the charity has taken all available time, leaving no resource to return to the membership model described in the governing document.

Trustees were

Dr S B Williams (resigned 15/11/24)

M V Carnall (resigned 30/11/24)

G J Kemp

P D Jull (from 8/11/24)

M Turner (from 20/11/24)

K C Underwood (from 20/11/24)

DEAL AND WALMER COMMUNITY ASSOCIATION

STATEMENT OF FINANCIALACTIVITIES  
1st NOVEMBER 2024 to 31st OCTOBER 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	2025 Total Funds	2024 Total Funds
Donations & legacies					
Charitable activities					
The Landmark Centre	54977			54977	52708
Cafe income	69532			69532	57616
Donations/ Fundraising	8787			8787	
Grants	7500			7500	
Other rent	5007			5007	51450
Other Income	873			873	
Interest received	56			56	2
	<hr/> 146732	<hr/> 0	<hr/> 0	<hr/> 146732	<hr/> 161776
Expenditure					
The Landmark Centre	96480			96480	85877
Cafe	72174			72174	59714
Other	28768			28768	40445
	<hr/> 197422	<hr/> 0	<hr/> 0	<hr/> 197422	<hr/> 186036
Net Expenditure	<hr/> -50690	<hr/> 0	<hr/> 0	<hr/> -50690	<hr/> -24260
Funds brought forward	-126469		385758	259289	283657
Prior year adjustment					-108
Funds carried forward	<hr/> -177159	<hr/> 0	<hr/> 385758	<hr/> 208599	<hr/> 259289

DEAL AND WALMER COMMUNITY ASSOCIATION

BALANCE SHEET  
31st OCTOBER 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	2025 Total Funds	2024 Total Funds
Fixed Assets					
Land & Buildings			385758	385758	385758
Furniture & Equipment	3355			3355	
Investment in Susidiary	6000			6000	10
	<u>9355</u>	<u>0</u>	<u>385758</u>	<u>395113</u>	<u>385768</u>
Current Assets					
Stock	350			350	350
Debtors	25670			25670	104707
Cash at bank & in hand	23436			23436	2591
	<u>49456</u>	<u>0</u>	<u>0</u>	<u>49456</u>	<u>107648</u>
Creditors					
Banks	0			0	4775
Amounts due within one year	158746			158746	150891
	<u>158746</u>	<u>0</u>	<u>0</u>	<u>158746</u>	<u>155666</u>
Net Current Liabilities	-109290	0	0	-109290	-48018
Loans due after one year	77224			77224	54093
	<u>-177159</u>	<u>0</u>	<u>385758</u>	<u>208599</u>	<u>283657</u>

For the year ending 31 October 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The average number of employees during the financial year was 6.

The financial statements were approved by the Board of Directors on 27/11/2025 and were signed on its behalf by **PD Jull**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

#### Report to the trustees

Charity Name

Deal and Walmer Community Association

On accounts for the year ended

31/10/2025

Charity no (if any)

105711

Set out on pages

(remember to include the page numbers of additional sheets)

#### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 /10 / 2025**.

As the charity's trustees, 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 2011 Act and in

carrying out my examination, I have followed all the 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 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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

Amanda Tancock

**Date:**

17/11/2025

**Name:**

Amanda Tancock

**Relevant professional qualification(s) or body (if any):**

**Address:**

74 Hyton Drive, Deal, Kent CT14 9WG

### **Section B**

### **Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**DEAL AND WALMER COMMUNITY ASSOCIATION**

England & Wales - Charity number 1105711

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# Accounts

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DEAL AND WALMER COMMUNITY ASSOCIATION

Company No. 05170251

Charity No.1105711

Registered office: The Landmark Centre, 129 High Street, Deal CT14 6BB

RERORT OF THE TRUSTEES &  
UNAUDITED FINANCIALSTATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2024

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> October 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 Standards applicable in the UK (FRS102) effective from 1/1/2019.

**Objectives and aims**

To promote the benefit of the inhabitants of Deal and Walmer in the county of Kent and the neighbourhood without distinction of sex or political, religious or other opinions by associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for said inhabitants.

To establish or to secure the establishment of a community centre and to maintain and manage or to co-operate with any local statutory authority in the maintenance of such a centre for activities promoted by the charitable company.

**Charitable activities**

The hiring out of the Richardson Hall has been particularly popular for dance and exercise classes. The Cleary Hall has attracted those interested in more sedate activities of a wider variety. The Hollingworth Hall has been less frequented but favoured by theatrical and musical groups.

The cafe continues to provide space for informal socialising and hot drinks and food, their users being mainly at the older end of the age range and regulars coming from shorter distances. Takings should provide an income stream towards the upkeep of the overall building.

The bar, trading through the subsidiary Spires Hospitality (Deal) Ltd, has remained busy as another space for informal socialising predominantly for those at the older end of the age range but attracting a large and more diverse user base during weekend live music events. The rent should provide an income to cover outgoings relating to the maintenance.

**Finance and governance**

Bills accumulated during the pandemic and onerous energy contracts have weighed heavily on the ability of the charity to operate the community centre effectively. Ill health and distance of abode has also meant that the available administrative resources of the trustees have been sub-optimal. Trustees were

Dr S B Williams

M V Carnall

G J Kemp (from 26/10/24)

DEAL AND WALMER COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

1st NOVEMBER 2023 to 31st OCTOBER 2024

				2024	2023
	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Funds	Funds
Donations & legacies					
Charitable activities					
The Landmark Centre	52708			52708	59573
Cafe income	57616			57616	63141
Other rent	51450			51450	51600
Interest received	2			2	8
	<u>161776</u>	<u>0</u>	<u>0</u>	<u>161776</u>	<u>174322</u>
Expenditure					
The Landmark Centre	84696	1181		85877	89606
Cafe	59714			59714	78758
Other	40445			40445	12249
	<u>184855</u>	<u>1181</u>	<u>0</u>	<u>186036</u>	<u>180613</u>
Net Expenditure	-23079	-1181	0	-24260	-6291
Funds brought forward	-103282	1181	385758	283657	289948
Prior year adjustment	<u>-108</u>			<u>-108</u>	
Funds carried forward	-126469	0	385758	259289	283657



DEAL AND WALMER COMMUNITY ASSOCIATION

BALANCE SHEET  
31st OCTOBER 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	2024 Total Funds	2023 Total Funds
<b>Fixed Assets</b>					
Land & Buildings			385758	385758	385758
Investment in Susidiary	6000			6000	10
	<u>6000</u>	<u>0</u>	<u>385758</u>	<u>391758</u>	<u>385768</u>
<b>Current Assets</b>					
Stock	350			350	350
Debtors	45751			45751	104707
Cash at bank & in hand	14098			14098	2591
	<u>60199</u>	<u>0</u>	<u>0</u>	<u>60199</u>	<u>107648</u>
<b>Creditors</b>					
Banks	0			0	4775
Amounts due within one year	149727			149728	150891
	<u>149727</u>	<u>0</u>	<u>0</u>	<u>149728</u>	<u>155666</u>
<b>Net Current Liabilities</b>	<u>-89528</u>	<u>0</u>	<u>0</u>	<u>-89529</u>	<u>-48018</u>
<b>Mortgage loan due after one year</b>	42941			42941	54093
	<u>-126469</u>	<u>0</u>	<u>385758</u>	<u>259288</u>	<u>283657</u>

For the year ending 31 October 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statement were approved by the Board of Directors on ..... and were signed on its behalf by Peter Jull





**Section A Independent Examiner's Report**

**Report to the trustees** Charity Name  
Deal and Walmer Community Association

**On accounts for the year ended** 31/10/2024 **Charity no (if any)** 1105711

**Set out on pages** 2 & 3  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/10/2024.

**Responsibilities and basis of report** As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:** Amanda Tancock **Date:** 17/01/2025

**Name:** Amanda Tancock

**Relevant professional qualification(s) or body (if any):**

**Address:** 74 Hyton Drive, Deal, Kent CT14 9WG

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the user to provide details as instructed in the text to its left.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

England & Wales - Charity number 1105711

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# Accounts

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**Deal and Walmer Community Association**  
**The Landmark Centre, 129 High Street, Deal, Kent, CT14 6BB**

**Registered Number: 05170251**

Date: .....

McCabe Ford Williams  
Chartered Accountants  
Charlton House  
Dour Street  
DOVER  
Kent  
CT16 1BL

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your report on the Charitable Company's financial statements for the year ended 31 October 2022. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

**GENERAL**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the Charitable Company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the Charitable Company was entitled to exemption under section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year ended 31 October 2022 audited. We also confirm that the members have not required the Charitable Company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 7 August 2017 under the Companies Act 2006, for preparing financial statements (which you have prepared on our behalf) in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), and for being satisfied that they give a true and fair view.
5. All the transactions undertaken by the Charitable Company have been properly reflected and recorded in the accounting records.
6. All the accounting records and related financial information, including minutes of all management and shareholders' meetings have been made available to you for the purpose of your work.

**ASSETS AND LIABILITIES**

7. The Charitable Company has satisfactory title to all assets and there are no liens or encumbrances on the Charitable Company's assets, except for those that are disclosed as applicable in the notes to the financial statements.

8. The net book amounts at which fixed assets are stated in the Balance Sheet were arrived at after providing for depreciation on a scale sufficient to cover obsolescence as well as wear and tear and thus to reduce the net book amounts of the assets to their residual value by the time they become no longer economically useful to the Charitable Company.
9. At the balance sheet date there were no material commitments under contracts placed for capital expenditure.
10. In arriving at the amount at which stock and work in progress is stated in the Balance Sheet:
  - (a) Account has been taken of the whole of the raw materials, stores, work in progress and finished products in the Charitable Company's ownership at the Balance Sheet date, wherever located;
  - (b) Adequate allowance has been made for all prospective losses on realisation of these and other stocks, including those expected because stocks are redundant, obsolete, excessive or defective.
11. The other current assets shown in the Balance Sheet are all expected to produce on realisation in the ordinary course of business at least the amounts at which they are stated.
12. In particular, we believe that the amount of £36,258 due from Spires Hospitality (Deal) Ltd is fully recoverable. Indeed, we confirm our financial support of that company for the foreseeable future.
13. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable. The amounts treated in the Balance Sheet as provisions for liabilities, losses and diminution in value of assets are not greater than the sums reasonably required for those purposes.
14. All income which arose up to the date of the Balance Sheet has been brought into account.
15. The Balance Sheet includes all cash and bank accounts and all other assets of the Charitable Company required to be included therein.
16. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
17. There are no restricted or designated funds other than those disclosed in the financial statements.

#### **LOANS AND ARRANGEMENTS**

18. The Charitable Company has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

#### **LEGAL CLAIMS**

19. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed as applicable in the financial statements.

#### **LAWS AND REGULATIONS**

20. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

#### **RELATED PARTIES**

21. Related party relationships and transactions have been appropriately accounted for and disclosed as applicable in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards. In particular, those related party transactions that are not disclosed are all transacted in accordance with "normal market conditions".

**SUBSEQUENT EVENTS**

- 22. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed as applicable.

**INTERNAL CONTROL AND FRAUD**

- 23. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 24. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 25. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

**GOING CONCERN**

- 26. We believe that the Charitable Company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Charitable Company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the Charitable Company's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully

Signed on behalf of the board of trustees by

.....  
S Williams, Trustee





**REGISTERED COMPANY NUMBER: 05170251 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1105711**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2022  
FOR  
DEAL AND WALMER COMMUNITY ASSOCIATION**

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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**DEAL AND WALMER COMMUNITY ASSOCIATION**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 OCTOBER 2022**

<b>TRUSTEES</b>	Dr S B Williams R Brown (resigned 24.9.22) M V Carnall (appointed 1.5.22) M E Gregory (resigned 2.4.22)
<b>COMPANY SECRETARY</b>	Dr S B Williams
<b>REGISTERED OFFICE</b>	The Landmark Centre 129 High Street DEAL Kent CT14 6BB
<b>REGISTERED COMPANY NUMBER</b>	05170251 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1105711
<b>INDEPENDENT EXAMINER</b>	McCabe Ford Williams Chartered Accountants Charlton House Dour Street DOVER Kent CT16 1BL

## DEAL AND WALMER COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 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**

To promote the benefit of the inhabitants of Deal and Walmer in the County of Kent and the neighbourhood without distinction of sex or political, religious or other opinions by associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the objective of improving the conditions of life for said inhabitants.

To establish or to secure the establishment of a community centre and to maintain and manage or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the charitable company.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During this year our community centre has begun the challenging task of rebuilding momentum following the closures of 2020 and 2021. Financial support provided during the pandemic was withdrawn sooner than the public were ready to re-engage in the community-based social activities that were the norm pre-Covid. Eating out, exercise classes, hobby activities, children's dance and drama - these all were approached very cautiously, with limited numbers and limited expenditure. This affected not only the charity's income, but also the income of our regular hirers who use the Landmark Centre as the location for their community provision.

Our café was particularly impacted. Discounted 'home-cooked' food had been a way of serving the local community and the provision had been used regularly by a number from the retired community around Deal and Walmer, those who live alone and those who have special needs as well as visitors. We are a primary provider for breakfast and brunch for the Deal market, so Saturday is particularly busy. But the café has remained under-utilised at most other times. The exception has been meals served to our High St garden, which is very popular in good weather.

Our primary direct income stream as a charity has been our halls for hire. Prior to the pandemic they were well-used by children's dance and drama groups and adults health and well-being groups, bringing people together for shared experiences in areas such as physiotherapy, tai chi, yoga, postural stability and small groups supporting emotional health. We also welcomed choirs, music groups, photography, wine-tasting, a community church, family history, etc. Our facilities were well-used by local civic groups.

During this year we have found some of our groups had moved their provision to online and no longer needed our facilities. Others indicated they were ready to return but had a number of cancellations during the year due to illness. Some of our hirers were struggling financially with the relaunch of their own groups - we are owed significant sums from these early post-pandemic hires, but many have made a commitment to pay their old invoices as soon as finance allows.

For similar reasons we found that the occasional hire of our halls for family and community social events hardly recommenced at all during the year. Throughout the years this has been a service to the local community that the charity has been very pleased to provide and it has helped keep finances stable. For both those reasons its loss has been significantly felt.

The charity's trading subsidiary, Spires Hospitality (Deal) Ltd has continued to operate the Landmark Bar with good support from the local community. This continues to be the most active area of the Landmark Centre with a vibrant community spirit and a very positive reputation in the town. The bar has live music events throughout the weekend which continue to raise the profile of the community centre as a venue, as well as generating increased turnover. The upstairs 'lounge' bar was refurbished by volunteers to provide additional space for pool, darts and general socialising.

## DEAL AND WALMER COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2022

#### FINANCIAL REVIEW

##### Review of the year

This has been a difficult year financially with the combined pressure of the loss of the assisted pandemic finance, extra expense in utilities, food, drink, staffing, etc., as well as areas of reduced income. In recognition of the significantly higher turnover in the bar during the previous year, directors decided to reduce the monthly subsidy offered and charge a more commercially realistic rent. However subsequent to this decision costs of supplies to the bar significantly increased and this has led the bar to be unable to break-even during this financial year. Work is ongoing to adjust prices in line with increasing costs to ensure profitability for the bar, so that it can achieve its aim to raise money for the Centre.

Operating costs for the Landmark Centre increased significantly during the year, especially the area of utilities. When the building is well-occupied there can be several simultaneous hall or room hires in addition to activities in the café and bar and these combine to off-set operational costs. However occupancy has not reached those levels during the year. We were fortunate to be able to host a national bank (after its local premises closed) in one of the rooms that is typically used less, which has provided a welcome boost to income.

We are carrying significant debt in the charity and Spires Hospitality (Deal) Ltd. We owe creditors and we are owed money by some of our hirers. There is also money owed to previous and current trustees and directors. So a careful financial strategy including donations and grants will be needed to bring the charity back to the financial stability it had reached just before the pandemic.

We are hugely grateful for the contribution of volunteers and the support of local suppliers with discounted prices. In particular the new local Rotary Club did an amazing job providing much-needed redecoration to two of our halls and supporting with a variety of other tasks as well. Local people involved in construction have provided a variety of types of support with aspects of the property in need of urgent maintenance, often without charge. This is a tangible significant benefit to the community centre.

##### Investment policy and objectives

Under the memorandum and articles of association, the charitable company has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of operating the centre, and maintaining restricted funds separately, have whenever possible, operated a policy of keeping available funds in an interest bearing deposit account and seek to achieve the highest rate of deposit interest available commensurate with availability and convenience of management.

##### Reserves policy

The trustees have forecast the level of free reserves (that is those funds not tied up in fixed assets and designated and restricted funds) the charitable company will require to sustain its operations on a day to day basis. This would also meet unexpected repair costs to the building. The trustees estimate that £10,000 of free reserves will be required. It is the charitable company's aim that after a period of consolidation, there will be an opportunity to create these reserves.

Total reserves at 31 October 2022 were £289,948 (2021: £307,331) of which £389,258 (2021: £396,068) were permanent endowment funds, £181 (2021: £2,681) restricted funds and general reserves were £99,491 (2021: 91,418) in deficit. Free reserves were in deficit by £99,501 (2021: £91,428).

#### FUTURE PLANS

Hall hire has continued to grow in the new financial year, most noticeably with a significant number of evening family social activities. The bar has also continued with a very strong turnover. The national bank renewed its contract for a second year and we have a diverse range of new regular and occasional hirers. We anticipate that the momentum will continue to build and our various pre-existing and new hall hirers are giving confidence that the Landmark Centre will re-establish its contribution and reputation as a community resource in the centre of the High Street.

The existing team of directors for the charity have begun actively seeking additional volunteers to support the running of the Centre. Several local people answered this call and began meeting regularly to consider areas of development for the Centre. These folk have brought a new range of energy and expertise, whilst having to juggle their contribution with other personal and professional commitments. They are very much appreciated. We expect this team to continue to grow and become involved in actively contributing.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2022**

One of the priority areas to be addressed is a new membership structure - previous membership lapsed during the pandemic. A new membership list will be opened leading to an AGM and the election of trustees to take the Landmark Centre forward into the next phase of its development.

Our volunteers are also bringing welcome connections with other local charities. Our connection with the Pirates (Rotary Club) continues and we have been pleased to be the inaugural site of the Deal Repair Shop, financed partly through a grant from Deal Town Council.

The charity continues to benefit from extensive volunteer support including its directors and the teams that support the maintenance of the building and its numerous activities. The hard work of the staff, volunteers and all the contribution from the local community are once again bringing about a new lease of life for the Centre.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable company is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of winding up, the liability of each member of the charitable company is limited to £10.

**Recruitment and appointment of new trustees**

As set out in the articles of association a trustee must be a natural person aged 18 or older, and a member of the charitable company.

All members are circulated with invitations to nominate trustees prior to the annual general meeting advising them of retiring trustees and requesting nominations for the annual general meeting. When considering co-opting trustees, the board has regard to the requirement for any specialist skills needed.

**Organisational structure**

The board of trustees, which must not be less than 3 members, administers the charitable company. The board now meets as regularly as needed and not less than once per quarter. They are supported by volunteers who cover membership, finance, liaison with clients, property maintenance, etc. To facilitate effective operations, volunteers can be given specific delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment.

**Induction and training of new trustees**

New trustees undergo a briefing on their legal obligations under charity and company law, the content of the memorandum and articles of association, the committee and decision making processes, the business plan and recent financial performances of the charitable company.

**Risk management**

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Dr S B Williams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DEAL AND WALMER COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Deal and Walmer Community Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Ian Pascall FCA

McCabe Ford Williams  
Chartered Accountants  
Charlton House  
Dour Street  
DOVER  
Kent  
CT16 1BL

Date: .....

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	3	7,183	-	-	7,183	87,823
<b>Charitable activities</b>						
The Landmark Centre	6	103,861	-	-	103,861	32,005
Other trading activities	4	62,867	-	-	62,867	30,309
Investment income	5	3	-	-	3	-
<b>Total</b>		<u>173,914</u>	<u>-</u>	<u>-</u>	<u>173,914</u>	<u>150,137</u>
<b>EXPENDITURE ON</b>						
Raising funds		80,634	-	-	80,634	59,943
<b>Charitable activities</b>						
The Landmark Centre		97,350	2,500	6,810	106,660	74,598
Other		4,003	-	-	4,003	3,285
<b>Total</b>		<u>181,987</u>	<u>2,500</u>	<u>6,810</u>	<u>191,297</u>	<u>137,826</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,073)	(2,500)	(6,810)	(17,383)	12,311
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		(91,418)	2,681	396,068	307,331	295,020
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(99,491)</u>	<u>181</u>	<u>389,258</u>	<u>289,948</u>	<u>307,331</u>

The notes form part of these financial statements

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**BALANCE SHEET  
31 OCTOBER 2022**

		Unrestricted fund £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	12	-	-	389,258	389,258	396,068
Investments	13	10	-	-	10	10
		10	-	389,258	389,268	396,078
<b>CURRENT ASSETS</b>						
Stocks	14	350	-	-	350	528
Debtors	15	79,565	-	-	79,565	62,227
Cash at bank and in hand		3,292	181	-	3,473	10,997
		83,207	181	-	83,388	73,752
<b>CREDITORS</b>						
Amounts falling due within one year	16	(122,822)	-	-	(122,822)	(96,312)
		(122,822)	-	-	(122,822)	(96,312)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(39,615)	181	-	(39,434)	(22,560)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(39,605)	181	389,258	349,834	373,518
<b>CREDITORS</b>						
Amounts falling due after more than one year	17	(59,886)	-	-	(59,886)	(66,187)
		(59,886)	-	-	(59,886)	(66,187)
<b>NET ASSETS</b>		(99,491)	181	389,258	289,948	307,331
<b>FUNDS</b>	19					
Unrestricted funds					(99,491)	(91,418)
Restricted funds					181	2,681
Endowment funds					389,258	396,068
<b>TOTAL FUNDS</b>					289,948	307,331

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued**  
**31 OCTOBER 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
S B Williams - Trustee

## DEAL AND WALMER COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

#### 1. STATUTORY INFORMATION

Deal and Walmer Community Association is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Reference and Administrative Details page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Preparation of consolidated financial statements**

The financial statements contain information about Deal and Walmer Community Association as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **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 the financial statements for the services donated by volunteers.

Charitable trading activities:

Rental income from the use of the Community Centre is included within incoming resources in the period in which the room is hired.

Donations, legacies and similar incoming resources:

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resources.

Government grants:

Revenue based grants are recognised as income over the periods in which the related expenditure is incurred. Grants for the purpose of giving immediate financial support with no related future costs are recognised as income when receivable.

##### **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.

DEAL AND WALMER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022

2. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 15 years (heating improvements) and Straight line over 100 years (the property)
Fixtures, fittings and equipment	- Straight line over 4 years

Individual fixed assets costing £500 or more are capitalised at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds are related to assets which are core to the function of the charitable company. Although there is no general restriction on these funds, by their nature, they are not available for use by the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged on a straight line basis over the period of the lease.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and grants	516	2,591
Government grants	6,667	85,232
	<u>7,183</u>	<u>87,823</u>

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**4. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Café sales	62,867	30,309
	<u>62,867</u>	<u>30,309</u>

**5. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	3	-
	<u>3</u>	<u>-</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022	2021
		£	£
Hire of halls	The Landmark Centre	55,861	20,005
Rent from bar	The Landmark Centre	48,000	12,000
		<u>103,861</u>	<u>32,005</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	6,810	6,810
Independent Examiner - examination fee	2,472	2,220
	<u>2,472</u>	<u>2,220</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

**9. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	83,754	72,037
Other pension costs	1,724	868
	<u>85,478</u>	<u>72,905</u>

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

	2022	2021
Cafe	9	6
Facilities	2	2
	<u>11</u>	<u>8</u>

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**9. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	47,713	40,110	-	87,823
<b>Charitable activities</b>				
The Landmark Centre	32,005	-	-	32,005
Other trading activities	30,309	-	-	30,309
<b>Total</b>	110,027	40,110	-	150,137
<b>EXPENDITURE ON</b>				
Raising funds	22,333	37,610	-	59,943
<b>Charitable activities</b>				
The Landmark Centre	65,773	2,015	6,810	74,598
Other	3,285	-	-	3,285
<b>Total</b>	91,391	39,625	6,810	137,826
<b>NET INCOME/(EXPENDITURE)</b>	18,636	485	(6,810)	12,311
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	(110,054)	2,196	402,878	295,020
<b>TOTAL FUNDS CARRIED FORWARD</b>	(91,418)	2,681	396,068	307,331

**11. GOVERNMENT GRANTS**

During the year the charitable company has received government grants due to the COVID-19 pandemic. The charitable company received the Coronavirus Job Retention Scheme grant, a revenue based grant, which has been credited to the profit and loss account to match the related employment costs. The sum of £NIL (2021 - £37,610) was receivable in the year. The charitable company also received the sum of £6,667 (2021 - £47,622) through other government grants due to nationally and locally imposed lockdowns, being compensatory grants to give immediate financial support to the charitable company.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>			
At 1 November 2021 and 31 October 2022	436,928	34,817	471,745
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 November 2021	40,860	34,817	75,677
Charge for year	6,810	-	6,810
	<hr/>	<hr/>	<hr/>
At 31 October 2022	47,670	34,817	82,487
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 October 2022	389,258	-	389,258
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 October 2021	396,068	-	396,068
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**13. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 November 2021 and 31 October 2022	10
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 October 2022	10
	<hr/> <hr/>
At 31 October 2021	10
	<hr/> <hr/>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Spires Hospitality (Deal) Ltd**

Registered office: Landmark Centre, 129 High Street, Deal, England, CT14 6BB

Nature of business: Hospitality services

	%		
Class of share:	holding		
Ordinary	100		
		31.10.22	31.10.21
		£	£
Aggregate capital and reserves		(90,402)	(46,437)
(Loss)/profit for the year		(43,965)	19,935
		<hr/> <hr/>	<hr/> <hr/>

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

<b>14. STOCKS</b>	2022	2021
	£	£
Stocks	350	528
	<u>          </u>	<u>          </u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2022	2021
	£	£
Amounts owed by group undertakings	36,258	46,201
Sundry debtors	43,307	16,026
	<u>          </u>	<u>          </u>
	<u>79,565</u>	<u>62,227</u>
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2022	2021
	£	£
Loans (see note 18)	82,086	82,737
Social security and other taxes	3,999	911
Other creditors and accruals	36,737	12,664
	<u>          </u>	<u>          </u>
	<u>122,822</u>	<u>96,312</u>
<b>17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	2022	2021
	£	£
Mortgage - 2-5 years	25,200	25,200
Mortgage - over 5 years	34,686	40,987
	<u>          </u>	<u>          </u>
	<u>59,886</u>	<u>66,187</u>

The mortgage is secured on the freehold property.

**18. LOANS**

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Mortgage	6,300	6,300
Other loans	75,786	76,437
	<u>          </u>	<u>          </u>
	<u>82,086</u>	<u>82,737</u>

DEAL AND WALMER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022

19. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	(91,418)	(8,073)	(99,491)
<b>Restricted funds</b>			
General repairs	2,681	(2,500)	181
<b>Endowment funds</b>			
Endowment	396,068	(6,810)	389,258
<b>TOTAL FUNDS</b>	<u>307,331</u>	<u>(17,383)</u>	<u>289,948</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	173,914	(181,987)	(8,073)
<b>Restricted funds</b>			
General repairs	-	(2,500)	(2,500)
<b>Endowment funds</b>			
Endowment	-	(6,810)	(6,810)
<b>TOTAL FUNDS</b>	<u>173,914</u>	<u>(191,297)</u>	<u>(17,383)</u>

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	(110,054)	18,636	(91,418)
<b>Restricted funds</b>			
General repairs	1,186	1,495	2,681
Spires Maintenance Fund	1,010	(1,010)	-
	<u>2,196</u>	<u>485</u>	<u>2,681</u>
<b>Endowment funds</b>			
Endowment	402,878	(6,810)	396,068
<b>TOTAL FUNDS</b>	<u>295,020</u>	<u>12,311</u>	<u>307,331</u>

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,027	(91,391)	18,636
<b>Restricted funds</b>			
General repairs	2,500	(1,005)	1,495
Spires Maintenance Fund	-	(1,010)	(1,010)
Covid	37,610	(37,610)	-
	<u>40,110</u>	<u>(39,625)</u>	<u>485</u>
<b>Endowment funds</b>			
Endowment	-	(6,810)	(6,810)
	<u>-</u>	<u>(6,810)</u>	<u>(6,810)</u>
<b>TOTAL FUNDS</b>	<u><u>150,137</u></u>	<u><u>(137,826)</u></u>	<u><u>12,311</u></u>

**Endowment fund**

This fund relates to the Landmark Centre building which is core to the function of the charitable company.

**Restricted funds**

The General repairs fund contains £181 in respect of a memorial plaque that is to be made. £2,500 received in the prior year from The Cleary Foundation for repair works to the Cleary Room has been spent during the year.

The Spires Maintenance fund contained £1,010 for protecting the Spires from pigeons and this was spent during the prior year.

The Covid fund represented grants received under the Coronavirus Job Retention Scheme to fund wage payments.

**20. RELATED PARTY DISCLOSURES**

During the year £48,000 (2021 - £12,000) was charged to Spires Hospitality (Deal) Ltd, a subsidiary company, in respect of rent. At the year end £36,258 (2021 - £46,201) was owed to the charitable company by Spires Hospitality (Deal) Ltd.

At the year end the charitable company owed the Life Giving Trust, of which Dr S B Williams is a trustee, amounts totalling £52,850 (2021 - £52,850). The loan is interest free.

At the year end the charitable company owed £8,592 (2021 - £4,063) to the directors. The loans are interest free.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**21. GOING CONCERN**

The trustees have concluded that a material uncertainty exists that casts significant doubt upon the charitable company's ability to continue as a going concern and that, therefore, the charitable company may be unable to realise its assets and discharge its liabilities in the normal course of operating. However, given the continuing efforts to increase incoming resource , as detailed in the report of the trustees, the trustees continue to adopt the going concern basis of accounting.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and grants	516	2,591
Government grants	6,667	85,232
	7,183	87,823
<b>Other trading activities</b>		
Café sales	62,867	30,309
<b>Investment income</b>		
Deposit account interest	3	-
<b>Charitable activities</b>		
Hire of halls	55,861	20,005
Rent from bar	48,000	12,000
	103,861	32,005
<b>Total incoming resources</b>	173,914	150,137
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	528	550
Café costs	29,515	12,003
Café wages	49,217	47,050
Pensions	1,724	868
Closing stock	(350)	(528)
	80,634	59,943
<b>Charitable activities</b>		
Wages	34,537	24,987
Insurance	5,324	5,268
Light, heat, rates and water	39,809	13,163
Telephone	469	154
Sundries	1,247	1,009
Cleaning	5,371	1,987
Repairs and renewals	7,044	18,479
Depreciation of tangible fixed assets	6,810	6,810
Loan interest	577	521
	101,188	72,378
<b>Other</b>		
Bank interest	607	173
Mortgage interest	3,396	3,112
	4,003	3,285

This page does not form part of the statutory financial statements

DEAL AND WALMER COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2022

	2022 £	2021 £
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination fees	2,472	2,220
Fines and penalties	3,000	-
	<u>5,472</u>	<u>2,220</u>
Total resources expended	<u>191,297</u>	<u>137,826</u>
<b>Net (expenditure)/income</b>	<u>(17,383)</u>	<u>12,311</u>

This page does not form part of the statutory financial statements

**DEAL AND WALMER COMMUNITY ASSOCIATION**

England & Wales - Charity number 1105711

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# Accounts

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**REGISTERED COMPANY NUMBER: 05170251 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1105711**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021  
FOR  
DEAL AND WALMER COMMUNITY ASSOCIATION**

**DEAL AND WALMER COMMUNITY ASSOCIATION**

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FOR THE YEAR ENDED 31 OCTOBER 2021**

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**DEAL AND WALMER COMMUNITY ASSOCIATION**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 OCTOBER 2021**

<b>TRUSTEES</b>	Dr S B Williams R Brown (resigned 24.9.22) M V Carnall (appointed 1.5.22) M E Gregory (resigned 2.4.22)
<b>COMPANY SECRETARY</b>	Dr S B Williams
<b>REGISTERED OFFICE</b>	The Landmark Centre 129 High Street DEAL Kent CT14 6BB
<b>REGISTERED COMPANY NUMBER</b>	05170251 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1105711
<b>INDEPENDENT EXAMINER</b>	McCabe Ford Williams Chartered Accountants Charlton House Dour Street DOVER Kent CT16 1BL

## DEAL AND WALMER COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the benefit of the inhabitants of Deal and Walmer in the County of Kent and the neighbourhood without distinction of sex or political, religious or other opinions by associations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the objective of improving the conditions of life for said inhabitants.

To establish or to secure the establishment of a community centre and to maintain and manage or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the charitable company.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This was a very challenging year for the community centre. Within a few days of the start of the financial year the Landmark Centre was closed as part of the government pandemic restrictions. This closure continued for 5 months forcing us to revert to an empty building and all staff furloughed yet again. Our re-opening was even more cautious than the previous year.

Our café was particularly badly affected. Discounted 'home-cooked' food had been a way of serving the local community and the provision had been used regularly by a number from the retired community around Deal and Walmer, those who live alone and those who have special needs as well as visitors. However our clientele had been significantly impacted by the pandemic and the vibrancy of the café did not rebuild during the year.

This was in part compensated by an increase in food which the kitchen staff were able to prepare for visitors to the Landmark Bar (operated by our trading subsidiary). In the recovery from the pandemic our High Street garden again proved a very popular venue for local people to eat as well as drink.

Our second primary income stream as a charity has been our halls for hire. Prior to the pandemic they were well-used by children's dance and drama groups and adults health and well-being groups, bringing people together for shared experiences in areas such as physiotherapy, tai chi, yoga, postural stability and small groups supporting emotional health. We also welcomed choirs, music groups, photography, wine-tasting, a community church, quilting, family history, etc. Our facilities were well-used by local civic groups.

During this year we have found many of these groups very cautious about re-commencing their activities. Children's events returned first but most adult activities waited until the autumn and some have decided to delay for a further several months. Our former clients have indicated that they want to return to the Landmark Centre and towards the end of the year we began receiving a number of new enquiries. However some of our hirers were struggling financially with the relaunch of their own groups - we delayed invoicing, partly in order to support them.

For similar reasons we found that the occasional hire of our halls for family and community social events did not recommence at all during the year. Throughout the years this has been a service to the local community that the charity has been very pleased to provide and its loss has been significantly felt.

## DEAL AND WALMER COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2021

The charity's trading subsidiary, Spires Hospitality (Deal) Ltd has continued to operate the Landmark Bar with good support from the local community as soon as re-opening was possible. Even during the closure the team reached out to our regulars to seek to maintain a sense of community spirit and support. Since April the bar has been even more active than previous years and we view this success as an early indication of the return of customers and clients to other areas in the Landmark over the next 12 months. The bar has live music events throughout the weekend which continue to raise the profile of the community centre as a venue, as well as generating increased finances. This has enabled the refurbishment of the upstairs 'lounge' bar to provide additional space for pool, darts and general socialising.

Throughout the pandemic we have been grateful for continuity of courageous staffing in re-opening, setting up totally new social distancing practices to create a safe and welcoming environment for all our visitors.

#### **FINANCIAL REVIEW**

##### **Review of the year**

During the several financial years prior to the pandemic income from hall hire and the café had seen consistent increases, helping the charity towards a stable financial base. Prior to our closure during the pandemic, our bar was beginning to make a significant contribution.

For a second time, during this financial year the pandemic brought a halt to this activity and the trajectory of growth that was building. This felt very devastating to our staff and volunteers. National and local government funds enabled us to support staff with furlough funds. We were also able to use funds to invest in some significant refurbishment to the building, especially the roof, to create a water-tight environment that has allowed some redecoration to commence with the support of local volunteers. We are grateful to the Co-op Local Community Fund and to all the public who nominated us as the beneficiary of their gifts. Work on the roof had to be postponed until after the pandemic restrictions.

The uncertainty caused directors regretfully to choose to continue to only make minimal repayment to debts inherited from prior to the current directorship team. We have appreciated the generosity of creditors in this decision. Support continues to be received from significant directors loans although no new loans were required during this financial year.

##### **Investment policy and objectives**

Under the memorandum and articles of association, the charitable company has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of operating the centre, and maintaining restricted funds separately, have whenever possible, operated a policy of keeping available funds in an interest bearing deposit account and seek to achieve the highest rate of deposit interest available commensurate with availability and convenience of management.

##### **Reserves policy**

The trustees have forecast the level of free reserves (that is those funds not tied up in fixed assets and designated and restricted funds) the charitable company will require to sustain its operations on a day to day basis. This would also meet unexpected repair costs to the building. The trustees estimate that £10,000 of free reserves will be required. It is the charitable company's aim that after a period of consolidation, there will be an opportunity to create these reserves.

#### **FUTURE PLANS**

The new financial year has been more challenging. Post-pandemic financial support was withdrawn sooner than the public was ready to begin re-engaging in community social activities. We anticipate that the momentum will continue to build and our various pre-existing and new hall hirers are giving confidence that Landmark will re-establish its contribution and reputation as a community resource in the centre of the High Street.

The charity is working closely with Spires Hospitality (Deal) Ltd to continue to develop the community bar as a resource for the local community and an opportunity to generate funds for the charity. The bar will continue its live music events throughout the weekend raising the profile of the community centre as a venue, as well as generating increased finances.

## DEAL AND WALMER COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2021

We are pursuing a mutually beneficial partnership with the local Rotary Club, who are providing volunteers and taking on decorating projects as well as helping to bring new clientele to the Landmark through their activities. We hope to add in other volunteer projects and fund-raising on the back of this goodwill and publicity.

Hall hire continues to recover momentum - we have been pleased to welcome new hirers and continue to explore how to make the best use of our remarkable collection of halls and rooms. Family parties and other social events are also returning.

The charity continues to benefit from extensive volunteer support including its directors and teams that support the maintenance of the building and numerous activities. The hard work of the staff, volunteers and all the contribution of the local community are all once again consolidating a new lease of life for the Centre in the midst of these significant challenges.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charitable company is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of winding up, the liability of each member of the charitable company is limited to £10.

##### **Recruitment and appointment of new trustees**

As set out in the articles of association a trustee must be a natural person aged 18 or older, and a member of the charitable company.

All members are circulated with invitations to nominate trustees prior to the annual general meeting advising them of retiring trustees and requesting nominations for the annual general meeting. When considering co-opting trustees, the board has regard to the requirement for any specialist skills needed.

##### **Organisational structure**

The board of trustees, which must not be less than 3 members, administers the charitable company. The board now meets as regularly as needed and not less than once per quarter. They are supported by volunteers who cover membership, finance, liaison with clients, property maintenance, etc. To facilitate effective operations, volunteers can be given specific delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment.

##### **Induction and training of new trustees**

New trustees undergo a briefing on their legal obligations under charity and company law, the content of the memorandum and articles of association, the committee and decision making processes, the business plan and recent financial performances of the charitable company.

##### **Risk management**

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the board of trustees on 24 March 2023 and signed on its behalf by:

Dr S B Williams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DEAL AND WALMER COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Deal and Walmer Community Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Ian Pascall FCA  
McCabe Ford Williams  
Chartered Accountants  
Charlton House  
Dour Street  
DOVER  
Kent  
CT16 1BL

24 March 2023

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	3	47,713	40,110	-	87,823	49,426
<b>Charitable activities</b>						
Charitable activities	5	32,005	-	-	32,005	33,238
Other trading activities	4	30,309	-	-	30,309	54,256
Other income		-	-	-	-	38
<b>Total</b>		<u>110,027</u>	<u>40,110</u>	<u>-</u>	<u>150,137</u>	<u>136,958</u>
<b>EXPENDITURE ON</b>						
Raising funds		22,333	37,610	-	59,943	70,777
<b>Charitable activities</b>						
Charitable activities		65,773	2,015	6,810	74,598	68,188
Other		3,285	-	-	3,285	3,550
<b>Total</b>		<u>91,391</u>	<u>39,625</u>	<u>6,810</u>	<u>137,826</u>	<u>142,515</u>
<b>NET INCOME/(EXPENDITURE)</b>		18,636	485	(6,810)	12,311	(5,557)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		(110,054)	2,196	402,878	295,020	300,577
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(91,418)</u>	<u>2,681</u>	<u>396,068</u>	<u>307,331</u>	<u>295,020</u>

The notes form part of these financial statements

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**BALANCE SHEET  
31 OCTOBER 2021**

		Unrestricted fund £	Restricted funds £	Endowment fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	-	-	396,068	396,068	402,878
Investments	12	10	-	-	10	10
		10	-	396,068	396,078	402,888
<b>CURRENT ASSETS</b>						
Stocks	13	528	-	-	528	550
Debtors	14	62,227	-	-	62,227	59,112
Cash at bank and in hand		8,316	2,681	-	10,997	4,444
		71,071	2,681	-	73,752	64,106
<b>CREDITORS</b>						
Amounts falling due within one year	15	(96,312)	-	-	(96,312)	(98,963)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(25,241)	2,681	-	(22,560)	(34,857)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(25,231)	2,681	396,068	373,518	368,031
<b>CREDITORS</b>						
Amounts falling due after more than one year	16	(66,187)	-	-	(66,187)	(73,011)
<b>NET ASSETS</b>		(91,418)	2,681	396,068	307,331	295,020
<b>FUNDS</b>	18					
Unrestricted funds					(91,418)	(110,054)
Restricted funds					2,681	2,196
Endowment funds					396,068	402,878
<b>TOTAL FUNDS</b>					307,331	295,020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued**  
**31 OCTOBER 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2023 and were signed on its behalf by:

S B Williams - Trustee

## DEAL AND WALMER COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

#### 1. STATUTORY INFORMATION

Deal and Walmer Community Association is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Reference and Administrative Details page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Preparation of consolidated financial statements**

The financial statements contain information about Deal and Walmer Community Association as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **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 the financial statements for the services donated by volunteers.

Charitable trading activities:

Rental income from the use of the Community Centre is included within incoming resources in the period in which the room is hired.

Donations, legacies and similar incoming resources:

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resources.

Government grants:

Revenue based grants are recognised as income over the periods in which the related expenditure is incurred. Grants for the purpose of giving immediate financial support with no related future costs are recognised as income when receivable.

##### **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.

DEAL AND WALMER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021

2. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 15 years (heating improvements) and Straight line over 100 years (the property)
Fixtures, fittings and equipment	- Straight line over 4 years

Individual fixed assets costing £500 or more are capitalised at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds are related to assets which are core to the function of the charitable company. Although there is no general restriction on these funds, by their nature, they are not available for use by the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged on a straight line basis over the period of the lease.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and grants	2,591	6,988
Government grants	85,232	42,438
	<u>87,823</u>	<u>49,426</u>

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**4. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Café sales	30,309	54,256
	<u>30,309</u>	<u>54,256</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Hire of halls	20,005	21,238
Rent from bar	12,000	12,000
	<u>32,005</u>	<u>33,238</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	6,810	7,230
Independent Examiner - examination fee	2,220	2,580
	<u>9,030</u>	<u>9,810</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**8. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	72,037	81,030
Other pension costs	868	909
	<u>72,905</u>	<u>81,939</u>

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

	2021	2020
Cafe	6	6
Facilities	2	2
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	29,963	19,463	-	49,426
<b>Charitable activities</b>				
Charitable activities	33,238	-	-	33,238
Other trading activities	54,256	-	-	54,256
Other income	38	-	-	38
<b>Total</b>	117,495	19,463	-	136,958
<b>EXPENDITURE ON</b>				
Raising funds	53,339	17,438	-	70,777
<b>Charitable activities</b>				
Charitable activities	60,358	1,020	6,810	68,188
Other	3,550	-	-	3,550
<b>Total</b>	117,247	18,458	6,810	142,515
<b>NET INCOME/(EXPENDITURE)</b>	248	1,005	(6,810)	(5,557)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	(110,302)	1,191	409,688	300,577
<b>TOTAL FUNDS CARRIED FORWARD</b>	(110,054)	2,196	402,878	295,020

**10. GOVERNMENT GRANTS**

During the year the charitable company has received government grants due to the COVID-19 pandemic. The charitable company received the Coronavirus Job Retention Scheme grant, a revenue based grant, which has been credited to the profit and loss account to match the related employment costs. The sum of £37,610 (2020 - £17,438) was receivable in the year. The charitable company also received the sum of £47,622 (2020 - £25,000) through other government grants due to nationally and locally imposed lockdowns, being compensatory grants to give immediate financial support to the charitable company.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>			
At 1 November 2020 and 31 October 2021	436,928	34,817	471,745
<b>DEPRECIATION</b>			
At 1 November 2020	34,050	34,817	68,867
Charge for year	6,810	-	6,810
At 31 October 2021	40,860	34,817	75,677
<b>NET BOOK VALUE</b>			
At 31 October 2021	396,068	-	396,068
At 31 October 2020	402,878	-	402,878

**12. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 November 2020 and 31 October 2021	10
<b>NET BOOK VALUE</b>	
At 31 October 2021	10
At 31 October 2020	10

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Spires Hospitality (Deal) Ltd**

Registered office: Landmark Centre, 129 High Street, Deal, England, CT14 6BB

Nature of business: Hospitality services

	%		
Class of share:	holding		
Ordinary	100		
		31.10.21	31.10.20
		£	£
Aggregate capital and reserves		(46,437)	(66,372)
Profit for the year		19,935	11,994

DEAL AND WALMER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021

<b>13. STOCKS</b>	2021	2020
	£	£
Stocks	<u>528</u>	<u>550</u>
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2021	2020
	£	£
Amounts owed by group undertakings	46,201	53,403
Sundry debtors	<u>16,026</u>	<u>5,709</u>
	<u>62,227</u>	<u>59,112</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2021	2020
	£	£
Loans (see note 17)	82,737	81,791
Social security and other taxes	911	3,459
Other creditors and accruals	<u>12,664</u>	<u>13,713</u>
	<u>96,312</u>	<u>98,963</u>
<b>16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	2021	2020
	£	£
Mortgage - 2-5 years	25,200	22,900
Mortgage - over 5 years	<u>40,987</u>	<u>50,111</u>
	<u>66,187</u>	<u>73,011</u>

The mortgage is secured on the freehold property.

**17. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Mortgage	6,300	5,725
Other loans	<u>76,437</u>	<u>76,066</u>
	<u>82,737</u>	<u>81,791</u>

DEAL AND WALMER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021

18. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	(110,054)	18,636	(91,418)
<b>Restricted funds</b>			
General repairs	1,186	1,495	2,681
Spires Maintenance Fund	1,010	(1,010)	-
	2,196	485	2,681
<b>Endowment funds</b>			
Endowment	402,878	(6,810)	396,068
<b>TOTAL FUNDS</b>	<u>295,020</u>	<u>12,311</u>	<u>307,331</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,027	(91,391)	18,636
<b>Restricted funds</b>			
General repairs	2,500	(1,005)	1,495
Spires Maintenance Fund	-	(1,010)	(1,010)
Covid	37,610	(37,610)	-
	40,110	(39,625)	485
<b>Endowment funds</b>			
Endowment	-	(6,810)	(6,810)
<b>TOTAL FUNDS</b>	<u>150,137</u>	<u>(137,826)</u>	<u>12,311</u>

DEAL AND WALMER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
<b>Unrestricted funds</b>			
General fund	(110,302)	248	(110,054)
<b>Restricted funds</b>			
General repairs	181	1,005	1,186
Spires Maintenance Fund	1,010	-	1,010
	<u>1,191</u>	<u>1,005</u>	<u>2,196</u>
<b>Endowment funds</b>			
Endowment	409,688	(6,810)	402,878
<b>TOTAL FUNDS</b>	<u><u>300,577</u></u>	<u><u>(5,557)</u></u>	<u><u>295,020</u></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	117,495	(117,247)	248
<b>Restricted funds</b>			
General repairs	1,850	(845)	1,005
Spires Maintenance Fund	175	(175)	-
Covid	17,438	(17,438)	-
	<u>19,463</u>	<u>(18,458)</u>	<u>1,005</u>
<b>Endowment funds</b>			
Endowment	-	(6,810)	(6,810)
<b>TOTAL FUNDS</b>	<u><u>136,958</u></u>	<u><u>(142,515)</u></u>	<u><u>(5,557)</u></u>

**Endowment fund**

This fund relates to the Landmark Centre building which is core to the function of the charitable company.

**Restricted funds**

The General repairs fund contains £181 in respect of a memorial plaque that is to be made and £2,500 received in the year from The Cleary Foundation for repair works to the Cleary Room.

The Spires Maintenance fund contained £1,010 for protecting the Spires from pigeons and this has been spent during the year.

The Covid fund represents grants received under the Coronavirus Job Retention Scheme to fund wage payments.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**19. RELATED PARTY DISCLOSURES**

During the year £12,000 (2020 - £12,000) was charged to Spires Hospitality (Deal) Ltd, a subsidiary company, in respect of rent. At the year end £46,201 (2020 - £53,403) was owed to the charitable company by Spires Hospitality (Deal) Ltd.

At the year end the charitable company owed the Life Giving Trust, of which Dr S B Williams is a trustee, amounts totalling £52,850 (2020 - £52,850). The loans are interest free.

At the year end the charitable company owed £4,063 (2020 - £4,063) to the directors. The loans are interest free.

**20. GOING CONCERN**

The charitable company has continuing incoming resources from the hire of its facilities, however previously high costs, put down to weak management, has led to current liabilities exceeding current assets.

The trustees have concluded that a material uncertainty exists that casts significant doubt upon the charitable company's ability to continue as a going concern and that, therefore, the charitable company may be unable to realise its assets and discharge its liabilities in the normal course of operating. However, given the continuing efforts to increase incoming resources and reducing costs, as detailed in the report of the trustees, the trustees continue to adopt the going concern basis of accounting.

**DEAL AND WALMER COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and grants	2,591	6,988
Government grants	85,232	42,438
	87,823	49,426
<b>Other trading activities</b>		
Café sales	30,309	54,256
<b>Charitable activities</b>		
Hire of halls	20,005	21,238
Rent from bar	12,000	12,000
	32,005	33,238
<b>Other income</b>		
Other income	-	38
	-	38
<b>Total incoming resources</b>	150,137	136,958
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	550	450
Café costs	12,003	15,709
Café wages	47,050	54,259
Pensions	868	909
Closing stock	(528)	(550)
	59,943	70,777
<b>Charitable activities</b>		
Wages	24,987	26,771
Insurance	5,268	6,530
Light, heat and water	13,163	13,058
Telephone	154	899
Sundries	1,009	1,847
Cleaning	1,987	3,592
Repairs and renewals	18,479	4,912
Depreciation of tangible fixed assets	6,810	7,230
Loan interest	521	551
	72,378	65,390
<b>Other</b>		
Bank interest	173	60
Mortgage interest	3,112	3,490
	3,285	3,550

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DEAL AND WALMER COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2021

	2021 £	2020 £
<b>Support costs</b>		
<b>Governance costs</b>		
Postage, stationery and advertising	-	218
Independent examination fees	2,220	2,580
	<u>2,220</u>	<u>2,798</u>
Total resources expended	<u>137,826</u>	<u>142,515</u>
<b>Net income/(expenditure)</b>	<u>12,311</u>	<u>(5,557)</u>

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