



All Nations Community Centre
Annual Report and Financial Statements
For the Year Ended 30th September 2024

All Nations Community Centre

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All Nations Community Centre

Legal and Administrative Information

Charity No: 1111832

Company No: 05565870

Trustees

Verona Vidal
Sharon Bryan
Albert Gardiner
Elaine Gordon

Principal place of business

61 - 63 Chase Lane
Eastern Avenue
Gloucester

Registered address

61 - 63 Chase Lane
Eastern Avenue
Gloucester
GL4 6PH

Bank

HSBC
Cheltenham
Gloucestershire
GL50 1LR

Accountants

TaxAssist Accountants
152 Bristol Road
Gloucester
Gloucestershire

332

GL1 5SR

All Nations Community Centre Trustees' Annual Report for the year 30 September 2024

The Board of Trustees are pleased to present their annual report. The trustees, who are also the directors of the charity for the purposes of Companies House Act 2006, present their report with the financial statement of the year ending September 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to small charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 01 January 2015).

The aim of the organisation in line with the memorandum and articles of association are to:

- Promote the benefit of the inhabitants of the city of Gloucester and in particular such inhabitants who are of African Caribbean descent.

The principal activities are focussed on enriching the lives of the residents of Gloucester and the surrounding areas, particularly those of African - Caribbean descent, association, connection and friendship through;

- Social engagement and entertainment
- Enhancing education and recreation activities
- Community participation and enrichment

The All Nations Community Centre (ANCC) is a registered charity with a trading subsidiary arm which commenced trade in October 2019.

The Charity's trading subsidiary, All Nations Social Club (ANSC Ltd), has retained its popularity in 2022-23, and continues to pay a regular (monthly) rent to the Charity. In addition, the subsidiary and the Charity are increasingly working together to achieve the aims of the Charity: All Nations Social Club continues to generate income for the centre, which has gone into maintaining the building. ANCC, wish to extend its thanks to ANSC for taking a lead role in managing the maintenance work programme of the centre.

Appointment of Committee members

The Charity may from time to time by ordinary resolution may increase or reduce the number of committee members. As well as appoint any person to be a registered officer interested in furthering the objects to either to fill a casual vacancy or as an addition to the existing management structure. It remains the policy and requirement of the centre, that all ANCC committee members must complete an application form. Committee members are required to understand the centres governing document, its charitable objectives, values and fundamental areas. As well as its procedure on code of conduct and conflict of interest.

Structure, Governance and Management

All Nations Community Centre is a charitable company limited by guarantee incorporated on 16th September 2005 and registered as a charity on 26th October 2005. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound member are required to contribute an amount not exceeding £1.00.

Responsibilities of the Trustees

The Board of Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;

- Observe the Charities SORP;
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 the applicable Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Governance and Management

During the financial period, the Trustees have held monthly meetings to include the AGM.

- **Hire and Safety**, A standard Booking Form is used for all hires, and every new hirer is given a “guided tour” of the facilities and
- **Risk Management**; review of the risks faced by the centre are assessed, to establish the ongoing requirement for resource
- **Membership**; the membership of the centre is open to all persons over the age of 18 years

The Trustees oversee the strategic direction and implementation of rules and policy of the centre and take collective responsibility for all legal, financial and risk matters. Plus, the coordination of health and safety.

The company is limited by guarantee, has no share capital, with charitable status. In the event of liquidation, the liability of each

Achievements and Performance

- **Partnerships and Connectivity** – continue working a number of local community groups: Black Elders Day Centre, Ebony Community Carers Group and Gloucester Windrush Meal Venture, statutory organisations in compliance with the business model and aims and mission of the centre
- **Marketing and promotion of the centre** – undertaken through the various platforms to include a bi-monthly newsletter, information points, our website and social and multi-media platforms.
- **Use of Assets** – use of the centre for rent and hire remains the main source of income, other social activities that add value to the community were also undertaken during the year
- **Cultural Programme and Activities** – Core work includes ensuring the needs of the African Caribbean descent communities are supported. Presently supporting the Wednesday Club and Friends of ANCC, who have hosted a range of activities attracting around 300 children/families throughout the year.
- **Provision of a community wellbeing hub** – One of our objectives and purpose is to continue to serve the community and to assist with addressing the issues that affect our members and users with a particular focus on people from African/Caribbean communities.
- **Modernisations of Accounts function**, by using online system (Dext) to retain invoices and receipts as the first phase of making improvements to processes and controls in the accounting records.
- Our trading subsidiary arm, All Nations Social Club, opens 3 days a week.

Financial Review

In summary total income for the year was £59,125 (2023: £34,701), with expenditure of £30,976 (2023: £26,524). The net income of Restricted grants of £17,000 (2023: £ Nil) were received in the year, with £1,176 funds being carried forward to future expenditure) Of these grants £12,5000 was received to replace the heating system

All Nations Community Centre continues to support a vast range of projects that supports some of the most vulnerable people in Gloucester and its surrounding areas. All Nations Community Centre still operates a trading subsidiary arm, All Nations Social Club. Trustees are considering the sustainability of this model

We maintain good relationships with existing partners, working with statutory organisations that continue to support common aims and the management of provisions required to meet the needs of our service users.

Reserves

The ANCC Board of Trustees has considered the continued activities and life of the Charity and reserves required to maintain the work of the charity.

The ANCC Board of Trustees are very aware that the continued existence of the Charity is to some extent dependent on the level of funds held and as such a concerted effort is always being made to add to these funds on an annual basis going forward.

Future plan

- Continue to develop a program in line with the constitution and licences focus on the DCMS VCSE funding to be able to complete much needed building work improving the centres overall energy efficiency and sustainability.
- Build board capacity due to reduction in capacity

Priorities for 2024/2025

Continue working on point below with the main focus being building board and leadership capacity and focusing on building repair which are well overdue

- Training of Trustees/Directors to ensure that they understand and are able to perform their roles and responsibilities
- Review of Constitution to ensure that it is fit for purpose
- Modernising account system and communication
- Development of partnerships and projects
- Developing our policies and procedures
- Repair and maintenance of the building

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Albert Gardiner
Trustee

Date: 26/06/2025

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| | | | Restricted | | |
|------------------------------------|-------|--------------------|--------------|------------|------------|
| | Notes | Unrestricted funds | income funds | Total 2024 | Total 2023 |
| | | £ | £ | £ | £ |
| Income | | | | | |
| Charitable activities | | 208 | - | 208 | 45 |
| Other trading activities | | 42,067 | 17,000 | 59,067 | 34,656 |
| Other income | | - | - | - | - |
| <i>Total income</i> | 3 | 42,275 | 17,000 | 59,275 | 34,701 |
| | | | | - | 0 |
| Expenditure | | | | | |
| Raising funds | | 28,419 | 15,824 | 44,243 | 23,695 |
| Charitable activities | | - | - | - | - |
| Other | | 2,473 | - | 2,473 | 2,829 |
| <i>Total expenditure</i> | 4 | 30,892 | 15,824 | 46,716 | 26,524 |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | 11,383 | 1,176 | 12,559 | 8,177 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 164,519 | - | 164,519 | 156,342 |
| Total funds carried forward | | 175,902 | 1,176 | 177,078 | 164,519 |

The notes on page 10 to 15 form part of these accounts.

All Nations Community Centre
Annual Accounts for the year ended 30 September 2024

| | Notes | Unrestricted funds £ | Restricted income funds £ | Total 2024 £ | Total 2023 £ |
|--|-------|-------------------------|------------------------------|-----------------|-----------------|
| Fixed assets | | | | | |
| Tangible assets | 7 | 166,327 | - | 166,327 | 165,000 |
| <i>Total fixed assets</i> | | 166,327 | - | 166,327 | 165,000 |
| Current assets | | | | | |
| Debtors | 8 | 32,124 | - | 32,124 | 17,107 |
| Cash at bank and in hand | 9 | 4,995 | 1,176 | 6,171 | 12,211 |
| <i>Total current assets</i> | | 37,119 | 1,176 | 38,295 | 29,318 |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 10 | - | - | - | 2,640 |
| <i>Total current liabilities</i> | | - | - | - | 2,640 |
| <i>Net current assets/(liabilities)</i> | | 37,119 | 1,176 | 38,295 | 26,678 |
| <i>Total assets less current liabilities</i> | | 203,446 | 1,176 | 204,622 | 191,678 |
| Creditors: amounts falling due after one year | 10 | 27,544 | - | 27,544 | 27,159 |
| Total net assets | | 175,902 | 1,176 | 177,078 | 164,519 |
| Funds of the Charity | | | | | |
| Unrestricted funds | | 175,902 | - | 175,902 | 164,519 |
| Restricted funds | | - | 1,176 | 1,176 | - |
| <i>Total funds</i> | | 175,902 | 1,176 | 177,078 | 164,519 |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

Net current assets/(liabilities) 332 - 175,902 164,519

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 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on page 10 to 15 form part of these accounts.

The financial statements were approved by the board and signed on its behalf by:



Albert Gardiner

Trustee

Date: 26/06/25

1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011.
- and with the Companies Act 2006

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy or

The accounts present a true and fair view and no changes have been made to the accounting policies and accounting estimates.

Income and expenditure have been reclassified (including comparative figures) to comply with the SORP requirements as well as in line with the recommendations by the Charity Commission in their report dated 20 January 2020.

1.4 Group accounts

The charity owns a trading subsidiary but the group qualifies as a small group and is exempt from preparing group consolidated accounts.

2. Accounting policies

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

1.3 Change of accounting policy or

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2. Accounting policies (cont.)

| | | | | | |
|--|--|------------------|----------|-------------------|-------------------|
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | | |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | | |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts. | | | | |
| Tangible fixed assets | <p>Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:</p> <table> <tr> <td>Land & buildings</td><td>Freehold</td></tr> <tr> <td>Plant & machinery</td><td>20% Straight Line</td></tr> </table> | Land & buildings | Freehold | Plant & machinery | 20% Straight Line |
| Land & buildings | Freehold | | | | |
| Plant & machinery | 20% Straight Line | | | | |
| Stocks and work in progress | <p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p> | | | | |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | | | | |

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3. Analysis of income

| | Unrestricted funds £ | Restricted income funds £ | Total 2024 £ | Total 2023 £ |
|---------------------------|----------------------------|------------------------------------|--------------------|--------------------|
| Charitable activities: | 208 | | 208 | 45 |
| | 208 | - | 208 | 45 |
| Other trading activities: | 42,067 | 17,000 | 59,067 | 34,656 |
| | 42,067 | 17,000 | 59,067 | 34,656 |
| Other activities: | - | - | - | - |
| | - | - | - | - |
| TOTAL INCOME | 42,275 | 17,000 | 59,275 | 34,701 |

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4. Expenditure

| | Unrestricted funds | Restricted income funds | 2024 Total funds £ | Unrestricted funds | Restricted income funds | 2023 Total funds £ |
|--|-----------------------|-------------------------------|-----------------------------|-----------------------|-------------------------------|-----------------------------|
| Expenditure on raising funds: | | | | | | |
| Purchases | 4,702 | - | 4,702 | 2,391 | - | 2,391 |
| Rent and rates | 164 | - | 164 | - | - | - |
| Utilities | 8,605 | - | 8,605 | 10,822 | - | 10,822 |
| Cleaning | 809 | - | 809 | 3,300 | - | 3,300 |
| Sub contractors - Security | 3,507 | - | 3,507 | 308 | - | 308 |
| Telephone and internet | 1,906 | - | 1,906 | 657 | - | 657 |
| Printing and stationery | 384 | 3,324 | 3,708 | - | - | - |
| Insurance | 2,651 | - | 2,651 | 2,844 | - | 2,844 |
| Repair and maintenance | 5,691 | 12,500 | 18,191 | 2,553 | - | 2,553 |
| Sundry expenses | - | - | - | 820 | - | 820 |
| Total expenditure on raising funds | 28,419 | 15,824 | 44,243 | 23,695 | - | 23,695 |
| Expenditure on charitable activities: | | | | | | |
| Volunteer expenses | - | - | - | - | - | - |
| Total expenditure on charitable activities | - | - | - | - | - | - |
| Other | | | | | | |
| Accountancy fee | 1,572 | - | 1,572 | 1,440 | - | 1,440 |
| Legal and professional | - | - | - | 837 | - | 837 |
| Interest on loans | 384 | - | 384 | 384 | - | 384 |
| Bank charges | 185 | - | 185 | 168 | - | 168 |
| Depreciation | 332 | - | 332 | - | - | - |
| Total other expenditure | 2,473 | - | 2,473 | 2,829 | - | 2,829 |
| TOTAL EXPENDITURE | 30,892 | 15,824 | 46,716 | 26,524 | - | 26,524 |

5. Accountancy Fees

| | 2024 £ | 2023 £ |
|----------------------|--------------|--------------|
| Accountancy services | 1,440 | 1,440 |
| | <u>1,440</u> | <u>1,440</u> |

6. Number of employees

The charity did not employ any staff during the year (2023 - 0).

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7. Tangible fixed assets

7.1 Cost or valuation

| | Freehold land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|------------------------------|--|-------------------------------------|---------|
| | £ | £ | 0 | £ |
| At the beginning of the year | 165,000 | 28,389 | 30,300 | 223,689 |
| Additions | - | - | 1,659 | 1,659 |
| Revaluations | - | - | - | - |
| Disposals | - | - | - | - |
| At end of the year | 165,000 | 28,389 | 31,959 | 225,348 |

7.2 Depreciation and impairments

| | | | | |
|--------------------|---|--------|--------|--------|
| Disposals | - | - | - | - |
| Depreciation | - | - | 332 | 332 |
| Impairment | - | - | - | - |
| At end of the year | - | 28,389 | 30,632 | 59,021 |

7.3 Net book value

| | | | | |
|---|----------------|---|--------------|----------------|
| Net book value at the end of the year | 165,000 | - | 1,327 | 166,327 |
| Net book value at the start of the year | 165,000 | - | - | 165,000 |

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8. Debtors

| | 2024 £ | 2023 £ |
|-------------------|---------------|---------------|
| Other receivables | 32,124 | 17,107 |
| | <u>32,124</u> | <u>17,107</u> |

Represents amount due from the trading subsidiary, All Nations Social Club Ltd.

9. Cash at bank and in hand

| | 2023 £ | 2023 £ |
|--------------------------|-----------|-----------|
| Cash at bank and on hand | 6,171 | 12,211 |

10. Creditors

| | Amounts falling due within one year | | Amounts falling due after more than one | |
|------------------------------|--|--------------|--|---------------|
| | 2024 £ | 2023 £ | 2024 £ | 2023 £ |
| Accruals and deferred income | - | 2,640 | - | - |
| VAT | - | - | - | - |
| Other creditors | - | - | 27,544 | 27,159 |
| Total | <u>-</u> | <u>2,640</u> | <u>27,544</u> | <u>27,159</u> |

VAT payable represents liabilities relating to the period before VAT deregistration.

11. Transactions with trustees and related parties

Other creditors **£27,544** (2023 - £27,159) represent amounts owed to the committee and members who supported setup costs and cashflows prior to 2015. It is an interest bearing loan secured against charity's property. Repayments are made based on the charity's cashflows, therefore the whole amount is treated as

No expenses were paid to the trustees during the year (2023 - 0)