

REGISTERED COMPANY NUMBER: CE011358 (England and Wales)  
REGISTERED CHARITY NUMBER: 1173885

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021  
FOR  
ALTON COMMUNITY ASSOCIATION CIO**



CHARTERED CERTIFIED ACCOUNTANTS

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

**ALTON COMMUNITY ASSOCIATION CIO**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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## **ALTON COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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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 August 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).

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

##### **Governing document**

The charity 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE011358 (England and Wales)

##### **Registered Charity number**

1173885

##### **Registered office**

Alton Community Centre  
Amery Street  
Alton  
Hampshire  
GU34 1HN

##### **Trustees**

Mrs P K Lerew  
H Chappell  
Mrs N Jokiel  
Mrs M Elliot  
S Barnes (resigned 25/5/2021)  
S Lewis

##### **Independent Examiner**

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

#### **TREASURER'S REPORT**

The financial year 2020-2021 began with healthy, unrestricted reserves thanks to various Covid-related government grants in the previous year together with furlough arrangements for some of the staff. After a tentative recovery in September and October another lockdown closed the Community Centre and the Assembly Rooms with our Licence to Occupy tenants struggling to survive.

This roller-coaster ride continued until June when lockdown restrictions were eased and room bookings started to return. As the work-load increased so staff were called back from furlough and normality threatened to return in 2021-22.

Throughout the period, trustees and staff continued to search for funds, both restricted and unrestricted, with some success which enabled more double-glazed windows to be installed and rooms to be redecorated.

In summary, Alton Community Association ended the financial year in sound financial shape, a Community Centre being brought up to modern standards and with staff and trustees optimistic about the future.

**ALTON COMMUNITY ASSOCIATION CIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2021**

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Approved by order of the board of trustees on 4 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'PK Lerew', written in a cursive style.

Mrs P K Lerew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALTON COMMUNITY ASSOCIATION CIO**

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**Independent examiner's report to the trustees of Alton Community Association CIO ('the Company')**

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



Phil du Gay  
Chartered Certified Accountants  
Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

4 May 2022

## ALTON COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	37,199	-	37,199	25,963
Other trading activities	3	139,781	-	139,781	200,636
Investment income	4	121	-	121	308
Other income		-	-	-	12,120
<b>Total</b>		<b>177,101</b>	<b>-</b>	<b>177,101</b>	<b>239,027</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Day care centre Monday and Tuesday		135	-	135	7,213
Shopmobility		165	-	165	-
Adult Education		16,563	-	16,563	30,706
Youth centre expenses					
		2,279	-	2,279	196
Day care expenses		-	2,508	2,508	3,043
Other operating costs		141,947	-	141,947	164,419
<b>Total</b>		<b>161,089</b>	<b>2,508</b>	<b>163,597</b>	<b>205,577</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>16,012</b>	<b>(2,508)</b>	<b>13,504</b>	<b>33,450</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		133,004	2,593	135,597	102,147
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>149,016</b>	<b>85</b>	<b>149,101</b>	<b>135,597</b>

The notes form part of these financial statements

**ALTON COMMUNITY ASSOCIATION CIO**

**BALANCE SHEET  
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	100,003	-	100,003	100,003
<b>CURRENT ASSETS</b>					
Debtors	10	19,317	182	19,499	20,783
Cash at bank and in hand		60,481	-	60,481	47,153
		79,798	182	79,980	67,936
<b>CREDITORS</b>					
Amounts falling due within one year	11	(30,785)	(97)	(30,882)	(32,342)
<b>NET CURRENT ASSETS</b>		49,013	85	49,098	35,594
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		149,016	85	149,101	135,597
<b>NET ASSETS</b>		149,016	85	149,101	135,597
<b>FUNDS</b>	13				
Unrestricted funds				149,016	133,004
Restricted funds				85	2,593
<b>TOTAL FUNDS</b>				149,101	135,597

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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

**ALTON COMMUNITY ASSOCIATION CIO**

**BALANCE SHEET - continued**  
**31 AUGUST 2021**

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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 4 May 2022 and were signed on its behalf by:



P K Lerew - Trustee

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021

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**1. 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. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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.

**Tangible fixed assets**

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

Long leasehold	- Nil
Motor vehicles	- 25% on cost

**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 charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Toilet provision - EHDC	2,326	1,554
Core funding - EHDC	10,000	-
Core funding - ATC	8,667	5,667
Mandatory rate relief	9,106	9,107
Sundry grants and donations	7,100	9,635
	<u>37,199</u>	<u>25,963</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Course fees	26,270	46,739
Day care centre	6,985	8,714
Assembly rooms	6,527	13,183
Letting of rooms	53,636	68,022
Minibus hire	225	1,828
Other operating income	46,138	62,150
	<u>139,781</u>	<u>200,636</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Interest received	<u>121</u>	<u>308</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Day care centre Monday and Tuesday	135	-	135
Shopmobility	165	-	165
Adult Education	16,563	-	16,563
Youth-centre expenses	2,279	-	2,279
Day care expenses	2,508	-	2,508
Other operating costs	135,629	6,318	141,947
	<u>157,279</u>	<u>6,318</u>	<u>163,597</u>

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. STAFF COSTS**

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

	<b>2021</b>	<b>2020</b>
	<b>15</b>	<b>15</b>
General staff	<u>15</u>	<u>15</u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	25,963	-	25,963
Other trading activities	200,636	-	200,636
Investment income	308	-	308
Other income	12,120	-	12,120
<b>Total</b>	<u>239,027</u>	<u>-</u>	<u>239,027</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Day care centre Monday and Tuesday	7,213	-	7,213
Adult Education	30,706	-	30,706
Youth centre expenses	196	-	196
Day care expenses	567	2,476	3,043
Other operating costs	164,419	-	164,419
<b>Total</b>	<u>203,101</u>	<u>2,476</u>	<u>205,577</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>35,926</u>	<u>(2,476)</u>	<u>33,450</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	97,078	5,069	102,147

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

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>133,004</u>	<u>2,593</u>	<u>135,597</u>

## 9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 September 2020 and 31 August 2021	<u>100,000</u>	<u>37,620</u>	<u>37,101</u>	<u>21,000</u>	<u>195,721</u>
<b>DEPRECIATION</b>					
At 1 September 2020 and 31 August 2021	<u>-</u>	<u>37,619</u>	<u>37,100</u>	<u>20,999</u>	<u>95,718</u>
<b>NET BOOK VALUE</b>					
At 31 August 2021	<u>100,000</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>100,003</u>
At 31 August 2020	<u>100,000</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>100,003</u>

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	11,839	11,275
VAT	1,895	-
Prepayments and accrued income	5,765	9,508
	<u>19,499</u>	<u>20,783</u>

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

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

	2021 £	2020 £
Bank loans and overdrafts (see note 12)	97	134
Trade creditors	5,844	11,605
VAT	-	192
Other creditors	10,758	9,278
Accruals and deferred income	13,386	11,133
PAYE	797	-
	<u>30,882</u>	<u>32,342</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>97</u>	<u>134</u>

**13. MOVEMENT IN FUNDS**

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	133,004	16,012	149,016
<b>Restricted funds</b>			
Day care	2,593	(2,508)	85
<b>TOTAL FUNDS</b>	<u>135,597</u>	<u>13,504</u>	<u>149,101</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	177,101	(161,089)	16,012
<b>Restricted funds</b>			
Day care	-	(2,508)	(2,508)
<b>TOTAL FUNDS</b>	<u>177,101</u>	<u>(163,597)</u>	<u>13,504</u>

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

## 13. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
<b>Unrestricted funds</b>				
General fund	97,078	35,926	-	133,004
<b>Restricted funds</b>				
Day care	10,854	-	(8,261)	2,593
Minibus	(5,785)	(2,476)	8,261	-
	<u>5,069</u>	<u>(2,476)</u>	<u>-</u>	<u>2,593</u>
<b>TOTAL FUNDS</b>	<u>102,147</u>	<u>33,450</u>	<u>-</u>	<u>135,597</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	239,027	(203,101)	35,926
<b>Restricted funds</b>			
Minibus	-	(2,476)	(2,476)
<b>TOTAL FUNDS</b>	<u>239,027</u>	<u>(205,577)</u>	<u>33,450</u>

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

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
<b>Unrestricted funds</b>				
General fund	97,078	51,938	-	149,016
<b>Restricted funds</b>				
Day care	10,854	(2,508)	(8,261)	85
Minibus	(5,785)	(2,476)	8,261	-
	<u>5,069</u>	<u>(4,984)</u>	<u>-</u>	<u>85</u>
<b>TOTAL FUNDS</b>	<u>102,147</u>	<u>46,954</u>	<u>-</u>	<u>149,101</u>

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

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	416,128	(364,190)	51,938
<b>Restricted funds</b>			
Day care	-	(2,508)	(2,508)
Minibus	-	(2,476)	(2,476)
	-	(4,984)	(4,984)
<b>TOTAL FUNDS</b>	<u>416,128</u>	<u>(369,174)</u>	<u>46,954</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

**ALTON COMMUNITY ASSOCIATION CIO**

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

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Toilet provision - EHDC	2,326	1,554
Core funding - EHDC	10,000	-
Core funding - ATC	8,667	5,667
Mandatory rate relief	9,106	9,107
Sundry grants and donations	7,100	9,635
	<u>37,199</u>	<u>25,963</u>
<b>Other trading activities</b>		
Course fees	26,270	46,739
Day care centre	6,985	8,714
Assembly rooms	6,527	13,183
Letting of rooms	53,636	68,022
Minibus hire	225	1,828
Other operating income	46,138	62,150
	<u>139,781</u>	<u>200,636</u>
<b>Investment income</b>		
Interest received	121	308
<b>Other income</b>		
Property grants	-	12,120
	<u>177,101</u>	<u>239,027</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	60,818	83,658
Social security	5,709	9,712
Pensions	1,309	615
Rates and water	9,375	12,009
Insurance	5,660	5,340
Light and heat	8,014	7,836
Telephone	3,352	3,016
Computer and office expenses	4,672	6,090
Advertising	-	183
Sundries	1,178	792
Community activities	-	567
Day care centre	135	7,213
Photocopying	182	674
Carried forward	100,404	137,705

This page does not form part of the statutory financial statements



**ALTON COMMUNITY ASSOCIATION CIO**

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

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	100,404	137,705
Miscellaneous catering	788	788
Hire of plant and machinery	1,016	1,077
Fundraising	77	579
River Wey Café	2,279	196
Legal fees and licenses	863	1,264
Shopmobility	165	-
Maintenance	29,085	16,476
Adult education accommodation	5,947	11,443
Tutorial fees and salaries	16,202	30,175
Adult education advertising	-	442
Adult education sundries	361	89
Bad debts	92	747
	<u>157,279</u>	<u>200,981</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Subscriptions	25	-
Accountancy and legal fees	5,231	3,329
Bank charges and interest	1,062	1,267
	<u>6,318</u>	<u>4,596</u>
Total resources expended	<u>163,597</u>	<u>205,577</u>
<b>Net income</b>	<u>13,504</u>	<u>33,450</u>

This page does not form part of the statutory financial statements