

CAPEL COMMUNITY ASSOCIATION

(Registered Charity No. 1179661)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Accounting Policies	8-9
Notes to the Accounts	10 -12

The Trustees present their report for the year ended 31 August 2024.

Principal Address

Capel Village Hall
Falmouth Place
Five Oak Green
Tonbridge TN12 6RD

Structure, Governance and Management

Constitution

Capel Community Association (the 'Charity') is a registered charity, registration number 1179661.

The Charity was established as a Charitable Incorporated Organisation (CIO) under a Constitution adopted on 27 December 2018. The Constitution defines the Charity's objects and powers. The Trustees are appointed by the Members or by Trustees in accordance with the Constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Corcoran	GW Hardwick
H Patterson	A Smith
H Cleminson (resigned 24th April 2024)	D Young (resigned 19th February 2024)
M Hogwood (appointed 22 April 2025)	

Organisation of the Charity

The Charity is under the control and management of its trustees who have overall oversight of the charity. Volunteers deal with day-to-day matters, attend committee meetings, liaise with and report to Trustees.

Objectives and Activities

Under the Charity's Constitution, the objects of the Charity are:

- To further or benefit the residents of the Parish of Capel and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and their voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
- In furtherance to these objects but not otherwise, the trustees shall have the power: To establish or secure a village hall and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in the furtherance of the above objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

In planning the activities of the Charity, in particular setting the fees for hire of the Village Hall and attendance by local children at Pre School, the Trustees have considered the Charity Commissioners' guidance on public benefit and specifically the guidance on the charging of fees. There are regular reviews of the fees charged and works to ensure the Hall facilities are available at an affordable price to the residents of the Parish in accordance with the object of the Charity.

Review of the Period

During the year two Trustees retired: JH Cleminson and J Young. They were not replaced during the year.

The biggest events affecting the Hall during the period were the failure of the roof and problems with the heating system. The roof problems were thought to have been caused by the hot dry summer in 2023 that caused cracks in the bituminous coating of the 50 year old flat roof, followed by a wet cold winter that caused water to leak through it, particularly into the main hall. This was very disruptive to the hirers, especially to Pre-School, who would frequently arrive to find floods in the Hall. Remedial works were carried out, but these had limited benefit, notably as the water would leak along the inside of the roof and would appear a distance from the cracks themselves.

Meanwhile the heating system proved very unreliable. It is nearly 30 years old. The heating engineering company did what they could, but certain key parts are no longer available, so they had to improvise. The failure of the heating system to warm and dry the Hall compounded the water leaks problem. The Trustees investigated renting a temporary building and alternative accommodation elsewhere, but the expense of these, plus the improving weather in the spring and summer of 2024, reduced the severity of the problems temporarily. However, a strategic approach was needed, so the Trustees discussed the issues with Capel Parish Council and started to formulate plans ranging from providing a new temporary or permanent building alongside the Main Hall, to demolishing the whole Hall and re-building it.

The extra work required to remediate, albeit temporarily, proved very expensive as the accounts show.

Despite the issues with the Hall, Pre-School initiated a cost reduction programme which improved usage of staff and filling unused places, which saved about £20,000 over the year, and the benefits are expected to continue.

Future Plans

Our plans are to keep the existing Hall fit for purpose, to increase revenue from all hirers, and to carry out a low cost re-roofing of the Hall to get it through the 2024-5 winter, and buy us time to develop a strategic approach for 2025-6.

Financial Report for the Year

Results for the year

A summary of the year's results is given on page 5 of the financial statements.

The deficit recorded for the year of £32,201 (deficit £21,725 - 2023), comprised a deficit of £34,035 (deficit £1,657 - 2023) of unrestricted funds and a net income of £1,834 (deficit £20,068 - 2023) on restricted reserves. The net income on restricted reserves relates to Pre-School. A transfer was made from the restricted reserves to general reserves of £8,564 to reflect Pre-School's use of the Village Hall's facilities.

Reserves Policy

The Charity requires reserves to protect its current activities, in order to allow the Trustees to meet their day-to-day responsibilities and to ensure that it continues to operate as a going concern. To secure the future of the hall the Trustees' designate part of the general funds to a reserve: The Building Fund, which comprises monies designated for major work required for Hall maintenance or improvement, whether planned or unexpected in nature.

Reserves comprise:

- Unrestricted General funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and are maintained at a level which the Trustees consider necessary.
- Designated funds comprise of monies set aside out of unrestricted general funds for specific future hall purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Pre School is part of the Capel Community Association charity. The Pre School funds, which comprise the surplus on grants received and fees paid, constitute a restricted fund within the Charity.

As at 31 August 2024, the Charity had general funds of £5,437, designated funds of £49,600 and restricted funds of £6,417. The Trustees will keep the level of reserves under constant review.

Investments

Any surpluses are held in interest bearing bank accounts. The interest generated is used in the furtherance of the Charity's objectives.

Approved by the trustees and signed on their behalf by:



Mr G W Hardwick
Trustee

Approved on: 1st December 2025

Independent Examiner's Report to the Trustees of Capel Community Association

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2024, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 'Act'). The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report


My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.



Mark Wildi
Chartered Accountant
Orchard Brook
Five Oak Green Road
Tonbridge TN12 6TJ

Date: 3 December 2025

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Income from:					
Donations, legacies and similar incoming resources	1	840	405	1,245	1,525
Letting receipts and rents		11,239		11,239	9,724
Pre-school fees receivable			136,322	136,322	104,106
Investment Income		1,180	64	1,244	419
Total Income		13,259	136,791	150,050	115,774
Resources expended					
Expenditure on charitable activities:					
Hall Development		14,408		14,408	
Letting expenses (Licences)	2	257		257	149
Premises costs	3	27,233	113	27,346	13,895
Staff costs	4	11,376	122,922	134,298	119,532
Activity costs			1,582	1,582	1,667
Management and administration	5	2,584	1,776	4,360	2,256
Total Expenditure		55,858	126,393	182,251	137,499
Net (expenditure) income before transfers		(42,599)	10,398	(32,201)	(21,725)
Transfers between funds		8,564	(8,564)		
Net income and net movement in funds		(34,035)	1,834	(32,201)	(21,725)
Total funds brought forward at 1 September 2023		89,072	4,583	93,665	115,380
Total funds carried forward at 31 August 2024		55,037	6,417	61,464	93,655

All recognised gains and losses are included in the above statement of financial activities.

All of the charity's activities derived from continuing operations during the above two financial periods.

	Notes	2024	2024	2023	2023
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7				
Current Assets					
Debtors	8	7,691		6,985	
Cash at bank and in hand		56,240		90,655	
		63,931		97,640	
Creditors: Amounts falling due within one year	9	(2,477)		(3,985)	
Net Current Assets			61,454		93,655
Total net assets			61,454		93,655
The funds of the charity	12				
Restricted funds	10		6,417		4,583
Unrestricted funds					
Designated funds	11		49,600		71,000
General funds	11		5,437		18,072
			61,454		93,655

Approved by the trustees of Capel Community Association, and signed on their behalf by:



Mr G W Hardwick
Trustee

Approved on: 1st December 2025

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

Basis of Accounting Policies

Accounting

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made include:

- the useful economic lives attributed to tangible fixed assets used to determine the annual depreciation charge;
- the assumptions adopted in determining the value of any designations required from the charity's general unrestricted funds

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts, in respect to a period of one year from the date of approval of these accounts. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The specific accounting policies adopted are set out below.

Fund accounting

- Unrestricted General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. The Trustees consider that general funds should be maintained to cover approximately six months expenditure.
- Designated funds comprise monies set aside out of unrestricted general funds specific future purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

Grants and other similar income are credited to the Statement of Financial Activities in the period to which it relates. Donations, legacies and similar incoming resources represents that given by individuals, corporations and other charitable organisations. Such income is credited to the Statement of Financial Activities in the year in which it is received. Investment income, representing interest, is credited to the Statement of Financial Activities when received. Volunteer time is not recognised.

Accounting Policies (continued)**Debtors**

Debtors are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

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.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. All fixed assets have been fully depreciated.

1 Donations, legacies and similar incoming resources

	Total	<i>Total</i>
	2024	2023
	£	£
100 Club funds	440	490
Donations	805	1,035
	<u>1,245</u>	<u>1,245</u>

2 Letting expenses

	Total	<i>Total</i>
	2024	2023
	£	£
Licences	257	149
	<u>257</u>	<u>149</u>

3 Premises costs

	Total	<i>Total</i>
	2024	2023
	£	£
Rent	1	1
Utilities	9,229	4,991
4,991 Cleaning	1,438	1,984
Insurance	3,631	1,353
Repairs and maintenance	13,047	5,566
	<u>27,346</u>	<u>13,895</u>

4 Staff costs

	Total	<i>Total</i>
	2024	2023
	£	£
Salaries etc	123,773	115,497
Social security costs	8,056	1,504
Other staff costs	2,469	2,531
	<u>134,298</u>	<u>119,532</u>

5 Management and Administration of the Charity

	Total 2024	Total 2023
	£	£
Telephone and mobile	350	219
Bad debts	-	(25)
Computer costs (website & laptop purchase)	2,053	207
Office equipment depreciation	-	142
Subscriptions	907	197
Sundry expenses	104	350
Printing, postage and stationery	461	715
General insurance	485	451
	<u>4,360</u>	<u>2,256</u>

6 Trustees' Remuneration

J Corcoran received £6,432 for her work in managing the Hall, the hirings and the cleaning during this particularly difficult year. Despite the poor condition of the Hall at times, she helped increase hirings and lettings by 16%. Her appointment was made in accordance with best practice as set out in the guidance notice CC11: Charities paying a trustee or connected person.

7 Tangible Fixed Assets

Cost	Outside Play Area/Furniture	Computer Equipment	Total
	£	£	£
At 1 September 2023 and 31 August 2024	<u>10,422</u>	<u>2,119</u>	<u>12,541</u>
Depreciation			
At 1 September 2023 and 31 August 2024	<u>10,422</u>	<u>2,119</u>	<u>12,400</u>
Net book value			
At 1 September 2023 and 31 August 2024	<u>-</u>	<u>-</u>	<u>-</u>

8 Debtors

	Total 2024	Total 2023
	£	£
Trade debtors - fees	6,423	6,427
Other debtors - Hall lettings/100 Club	689	
Prepayments and accrued income	579	558
	<u>7,691</u>	<u>6,985</u>

9 Creditors: Amounts falling due within one year

	Total 2024	Total 2023
	£	£
Other creditors	1,066	1,830
Accruals and deferred income	582	237
Social security and other taxes	829	1,918
	<u>2,477</u>	<u>3,985</u>

10 Restricted Fund

	Balance at 1 Sept 2023	Incoming resources	Resources expended	Balance at 31 Aug 2024
	£	£	£	£
Capel Pre-school	4,583	10,398	(8,564)	6,417

11 Designated Fund

	Balance at 1 Sept 2023	New designation	Released to General fund	Balance at 31 Aug 2024
	£	£	£	£
Building Fund	71,000		21,400	49,600

The Building Fund comprises monies designated for major work required in respect of the maintenance or improvement of the Hall, whether planned or unexpected in nature.

12 Analysis of Total Funds

	Fixed Assets	Current Assets	Current Liabilities	Total 2024
	£	£	£	£
2024:				
Restricted fund	-	7,653	(1,236)	6,417
Designated	-	49,600	-	49,600
General fund	-	6,678	(1,241)	5,437
	-	63,931	(2,477)	61,454
2023:				
Restricted fund	-	8,114	(3,531)	4,583
Designated	-	71,000	-	71,000
General	-	18,526	(454)	18,072
	-	97,640	(3,985)	93,655