

ALLINGTON COMMUNITY ASSOCIATION

England & Wales · Charity number 266434

Details

Other names ACA

Status Registered

Legal form Other

Registered 1973-10-18

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

Contact

Address Allington Community Centre
Castle Road
Maidstone
Kent
ME16 0PZ

Phone 07768844518

Email andystarr1973@gmail.com

Website www.allingtoncommunityassociation.co.uk

Activities

Objects: A. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF ALLINGTON AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS BY ASSOCIATION THE LOCAL AUTHORITIES VOLUNTARY ORGANISATIONS 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 INHABITANTS. B. TO ESTABLISH OR TO ENSURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

Activities: We act for the local community. We hold social events for all the community such as disco's, bingo, including a playgroup and an over 60's club. We have a club house for members where we show live sport on both Sky and BT Sport. Castle Colts football club is affiliated to the Association. We have other activities such as Zumba, KungFu, Kick Boxing, Bootcamp and Slimming World.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** ALLINGTON
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,951	£97,297	-	-
2023-12-31	£74,735	£107,885	-	-
2022-12-31	£91,983	£109,570	-	-
2021-12-31	£66,641	£65,854	-	-
2020-12-31	£57,678	£67,703	-	-

Trustees

Name	Role	Appointed
Ivan William Ibbertson		2021-10-12
Jackie Mason		2023-05-31
Martin Hogbin		2023-05-31
Peter David Coy		2021-10-12
Rebecca Ann Marie Taylor		2025-11-01
Sian Harris		2024-03-27
Steven Michael Harris		2023-03-28
Tracey Elizabeth Christofi		2025-03-27
Xaviera Bodkin		2026-03-24

ALLINGTON COMMUNITY ASSOCIATION

England & Wales - Charity number 266434

Accounts

REGISTERED CHARITY NUMBER: 266434

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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

The main object of the charity is to develop the community centre facilities to meet the ongoing needs of the local community and keep the community association building in good repair and compliant with current health and safety regulations. The charity meets these objectives by generating income through the provision of services and events for the local community.

Significant activities

The activities provided by the charity are varied. Its main income generating activities include social and recreational facilities for residents. Significant funds are also generated through membership income and discos, bingo, and the hall hire to local community groups. A play group is run for the benefit of local children and parents, generating funds through a mixture of self generated fees and local council funded contributions.

Public benefit

The charity runs for the public benefit by generating activities and events acting as a focal point, bringing the local community together.

ACHIEVEMENT AND PERFORMANCE Fundraising activities

The main achievements of the charity has been the modernization of the fixtures, fittings and equipment, which needs to be continued to keep up-to-date with the current regulations. This expenditure has been met without the funding of loans or overdrafts, but due to its increased use of its facilities, donations have increased considerably.

FINANCIAL REVIEW Financial position

The charity has had another slightly difficult year, but hopes profits will increase in the future.

Principal funding sources

The principal funding sources are generated by unrestricted activities and government grants.

Grants

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognised as income over the period necessary to match them with the related costs, for which they are intended to compensate.

Reserves policy

The committee of trustees has established a policy whereby unrestricted funds will be used to provide for the ongoing future maintenance of the community centre building.

FUTURE PLANS

Careful monitoring of the use of the hall, and to continue to meet the requirement needed by the local community and updating the facilities.

To meet its objectives, it is essential that the association has a strong and active committee that are dedicated to fundraising in particular. A volunteer led publicity drive, perhaps using social media, to raise the profile of the association and the activities it holds is recommended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ALLINGTON COMMUNITY ASSOCIATION
ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT Recruitment and appointment of new trustees
Trustees are elected by a majority vote of association members present at the Annual General Meeting.

Organisational structure

The committee consists of chairman, secretary and a number of trustees. The committee meets on a regular basis. Individual trustees are encouraged to offer suggestions and commit time to aid the development of the charity and to continue to communicate with the management and members.

Induction and training of new trustees

New trustees gain knowledge of the operation of the charity through attendance at the meetings of trustees, which are held on a regular basis. The trustees are aware of their responsibilities from guidance provided by the charity commission.

Related parties

The association is related to Allington Community Association Limited, which runs the members licensed premises. The amount owed from Allington Community Association Limited at 31 December 2024 was £0; (2023 £164).

REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number 266434

Principal address

Castle Road
Allington
Maidstone
Kent
ME16 OPZ

Trustees

I Ibbertson
Ms C Honey
Mr A Starr
Mr A J Moyce
Mr P D Coy
Ms A K Jones
Mr M Hogbin
Mrs J Mason
Mr J Murray
Mr S M Harris
Mr K P Gobell
Mr S J Francis

Independent Examiner

James Plummer B.A.

Ramsgate

FOR THE YEAR ENDED 31 DECEMBER 2024

Approved by order of the board of trustees on 19th March 2025 and signed on its behalf by:

Ms C Honey - Trustee

ALLINGTON COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALLINGTON COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Allington Community Association

I report to the charity trustees on my examination of the accounts of Allington Community Association (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination.

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

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

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



James Plummer B.A., Independent Examiner

Ramsgate

18 March 2025

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		31,954	22,229
Other trading activities	2	45,997	52,506
Other income		<u>0</u>	<u>0</u>
Total		<u><u>77,951</u></u>	<u><u>74,735</u></u>
EXPENDITURE ON			
Raising funds		27,761	15,742
Other		<u>69,536</u>	<u>92,143</u>
Total		<u><u>97,297</u></u>	<u><u>107,885</u></u>
NET INCOME/(EXPENDITURE)		(19,346)	(33,150)
RECONCILIATION OF FUNDS			
Total funds brought forward		472,989	506,139
TOTAL FUNDS CARRIED FORWARD		<u><u>453,643</u></u>	<u><u>472,989</u></u>

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BALANCE SHEET
31 DECEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	5	443,393	462,310
CURRENT ASSETS			
Debtors	6	3,597	2,479
Cash at bank and in hand		10,591	15,085
		<u>14,188</u>	<u>17,564</u>
CREDITORS			
Amounts falling due within one year	7	<u>(3,938)</u>	<u>(6,885)</u>
NET CURRENT ASSETS		<u>10,250</u>	<u>10,679</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		453,643	472,989
NET ASSETS			
		<u>453,643</u>	<u>472,989</u>
FUNDS			
Unrestricted funds	8	453,643	472,989
TOTAL FUNDS			
		<u>453,643</u>	<u>472,989</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2025 and were signed on its behalf by:

Ms C Honey - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Freehold property	- Straight line over 50 years
Lounge Extension	- Straight line over 50 years
Centre equipment	- straight line over 7 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Gaming machines	0	6,629
Entertainment	9,025	3,918
Subscriptions	11,926	1,311
Lottery	0	9,129
Hall and pitch hire	25,046	31,519
	<u>45,997</u>	<u>52,506</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,229
Other trading activities	52,506
Other income	0
Total	<u>74,735</u>
EXPENDITURE ON	
Raising funds	15,742
Other	92,143
Total	<u>107,885</u>
NET INCOME	(33,150)
RECONCILIATION OF FUNDS	
Total funds brought forward	506,139
TOTAL FUNDS CARRIED FORWARD	<u>472,989</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5 TANGIBLE FIXED
ASSETS

	Freehold property	Lounge Extensio n	Fixtures and Fittings	Centre equipmen t	Totals
	£	£	£	£	£
COST					
At 1 January 2024	480,000	124,847	111,922	123,078	839,847
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31 December 2024	<u>480,000</u>	<u>124,847</u>	<u>111,922</u>	<u>123,078</u>	<u>839,847</u>
DEPRECIATION					
At 1 January 2024	48,000	107,333	111,922	110,282	377,537
Charge for year	<u>9,600</u>	<u>2,919</u>	<u>0</u>	<u>6,398</u>	<u>18,917</u>
At 31 December 2024	<u>57,600</u>	<u>110,252</u>	<u>111,922</u>	<u>116,680</u>	<u>396,454</u>
NET BOOK VALUE					
At 31 December 2024	<u>422,400</u>	<u>14,595</u>	<u>0</u>	<u>6,398</u>	<u>443,393</u>
At 31 December 2023	<u>432,000</u>	<u>17,514</u>	<u>0</u>	<u>12,796</u>	<u>462,310</u>

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE
YEAR

	2024	2023
	£	£
VAT	3,597	1,454
Prepayments	<u>0</u>	<u>1,025</u>
	<u>3,597</u>	<u>2,479</u>

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE
YEAR

	2024	2023
	£	£
Trade creditors	846	2,868
Other creditors	<u>3,092</u>	<u>4,017</u>
	<u>3,938</u>	<u>6,885</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8

. MOVEMENT IN FUNDS

	At	Net movemen t in funds	At
	1.1.24		31.12.24
	£	£	£
Unrestricted funds General fund	472,989	(19,346)	453,643
TOTAL FUNDS	<u>472,989</u>	<u>(19,346)</u>	<u>453,643</u>

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

	Incomin g resource s £	Resource s expended £	Movemen t in funds £
Unrestricted funds General fund	77,951	(97,297)	(19,346)
TOTAL FUNDS	<u>77,951</u>	<u>(97,297)</u>	<u>(19,346)</u>

Comparatives for movement in funds

	At	Net movemen t in funds	At
	1.1.23		31.12.23
	£	£	£
Unrestricted funds General fund	506,139	(33,150)	472,989
TOTAL FUNDS	<u>506,139</u>	<u>(33,150)</u>	<u>472,989</u>

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

	Incomin g resource s £	Resource s expended £	Movemen t in funds £
Unrestricted funds General fund	74,735	(107,885)	(33,150)
	<u>74,735</u>	<u>(107,885)</u>	<u>(33,150)</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8. MOVEMENT IN FUNDS - continued

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

	At	Net movement in funds	At
	1.1.23		31.12.24
	£	£	£
Unrestricted funds General fund	506,139	(52,496)	453,643
TOTAL FUNDS	<u>506,139</u>	<u>(52,496)</u>	<u>453,643</u>

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	Movemen t in funds
	£	£	£
Unrestricted funds General fund	152,686	(205,182)	(52,496)
TOTAL FUNDS	<u>152,686</u>	<u>(205,182)</u>	<u>(52,496)</u>

9. RELATED PARTY DISCLOSURES

The association is related to Allington Community Association Limited and the amount owed at 31 December 2024 was £0 (2023 £164).

ALLINGTON COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Management charges received	25,574	18,000
Donations	<u>6,380</u>	<u>4,229</u>
	31,954	22,229
Other trading activities		
Gaming machines	0	6,629
Entertainment	9,025	3,918
Subscription	11,926	1,311
Lottery	0	9,129
Hall and pitch hire	<u>25,046</u>	<u>31,519</u>
	45,997	52,506
Other income		
Council grants	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Total incoming resources	<u>77,951</u>	<u>74,735</u>
EXPENDITURE		
Raising donations and legacies		
Gaming machines	0	0
Video, pool and football	23,367	12,877
Bingo	0	0
Entertainment	4,394	2,865
Lottery	<u>0</u>	<u>0</u>
	27,761	15,742
Support costs		
Management		
Rent, rates and water	4,758	10,217
Insurance	2,422	5,130
Light and heat	11,781	10,569
Telephone	3,802	5,595
Postage and stationery	155	0
Cleaning and materials	10,432	10,862
Sundries	2,207	123
Repairs and renewals	15,270	27,645
Professional fees	<u>0</u>	<u>0</u>
	50,827	70,141

This page does not form part of the statutory financial statements

ALLINGTON COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
Management Finance		
Accountancy	(353)	3,598
Bank charges	145	148
	<u>(208)</u>	<u>3,746</u>
Depreciation		
Freehold property	9,600	9,600
Lounge extension	2,919	2,919
Centre equipment	6,398	5,737
	<u>18,917</u>	<u>18,256</u>
Total resources expended	97,297	107,885
Net (expenditure)/income	<u><u>(19,346)</u></u>	<u><u>(33,150)</u></u>

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ALLINGTON COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 DECEMBER 2024

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ALLINGTON COMMUNITY ASSOCIATION

England & Wales - Charity number 266434

Accounts

REGISTERED CHARITY NUMBER: 266434

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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

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ACHIEVEMENT AND PERFORMANCE Fundraising activities

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FINANCIAL REVIEW Financial position

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Principal funding sources

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FUTURE PLANS

Careful monitoring of the use of the hall, and to continue to meet the requirement needed by the local community and updating the facilities.

To meet its objectives, it is essential that the association has a strong and active committee that are dedicated to fundraising in particular. A volunteer led publicity drive, perhaps using social media, to raise the profile of the association and the activities it holds is recommended.

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Governing document

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ALLINGTON COMMUNITY ASSOCIATION

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT Recruitment and appointment of new trustees

Trustees are elected by a majority vote of association members present at the Annual General Meeting.

Organisational structure

The committee consists of chairman, secretary and a number of trustees. The committee meets on a regular basis. Individual trustees are encouraged to offer suggestions and commit time to aid the development of the charity and to continue to communicate with the management and members.

Induction and training of new trustees

New trustees gain knowledge of the operation of the charity through attendance at the meetings of trustees, which are held on a regular basis. The trustees are aware of their responsibilities from guidance provided by the charity commission.

Related parties

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REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number 266434

Principal address

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Allington
Maidstone
Kent
ME16 OPZ

Trustees

I Ibbertson
Ms C Honey
Mr A Starr
Mr A J Moyce
Mr P D Coy
Ms A K Jones
Mr M Hogbin (appointed 31.5.23)
Mrs J Mason (appointed 31.5.23)
Mr J Murray (appointed 28.3.23)
Mr S M Harris (appointed 28.3.23)
Mr K P Gobell (appointed 28.3.23)
Mr S J Francis (appointed 28.3.23)

Independent Examiner

James Plummer B.A.

Ramsgate

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Approved by order of the board of trustees on 23 April 2024 and signed on its behalf by:

Ms C Honey - Trustee

ALLINGTON COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALLINGTON COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Allington Community Association

I report to the charity trustees on my examination of the accounts of Allington Community Association (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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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 that give me cause to believe that in any material respect:

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

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



James Plummer B.A., Independent Examiner

Ramsgate

21 April 2024

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		22,229	47,709
Other trading activities	2	52,506	40,274
Other income		<u>0</u>	<u>4,000</u>
Total		<u><u>74,735</u></u>	<u><u>91,983</u></u>
EXPENDITURE ON			
Raising funds		15,742	26,651
Other		<u>92,143</u>	<u>82,919</u>
Total		<u><u>107,885</u></u>	<u><u>109,570</u></u>
NET INCOME/(EXPENDITURE)		(33,150)	(17,587)
RECONCILIATION OF FUNDS			
Total funds brought forward		506,139	523,726
TOTAL FUNDS CARRIED FORWARD		<u><u>472,989</u></u>	<u><u>506,139</u></u>

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

BALANCE SHEET
31 DECEMBER 2022

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	5	462,310	480,566
CURRENT ASSETS			
Debtors	6	2,479	6,237
Cash at bank and in hand		<u>15,085</u>	<u>21,601</u>
		<u>17,564</u>	<u>27,838</u>
CREDITORS			
Amounts falling due within one year	7	<u>(6,885)</u>	<u>(2,265)</u>
NET CURRENT ASSETS		<u>10,679</u>	<u>25,573</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		472,989	506,139
NET ASSETS		<u>472,989</u>	<u>506,139</u>
FUNDS			
Unrestricted funds	8	472,989	506,139
TOTAL FUNDS		<u>472,989</u>	<u>506,139</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2024 and were signed on its behalf by:

Ms C Honey - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Freehold property	- Straight line over 50 years
Lounge Extension	- Straight line over 50 years
Centre equipment	- straight line over 7 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Gaming machines	6,629	20,775
Entertainment	3,918	5,736
Subscriptions	1,311	3,473
Lottery	9,129	1,591
Hall and pitch hire	31,519	8,699
	<u>52,506</u>	<u>40,274</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	47,709
Other trading activities	40,274
Other income	<u>4,000</u>
Total	<u><u>91,983</u></u>
EXPENDITURE ON	
Raising funds	26,651
Other	<u>82,919</u>
Total	<u><u>109,570</u></u>
NET INCOME	(17,587)
RECONCILIATION OF FUNDS	
Total funds brought forward	523,726
TOTAL FUNDS CARRIED FORWARD	<u><u>506,139</u></u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. TANGIBLE FIXED ASSETS

	Freehold property	Lounge Extension	Fixtures and Fittings	Centre equipment	Totals
	£	£	£	£	£
COST					
At 1 January 2023	480,000	124,847	111,922	123,078	839,847
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31 December 2023	<u>480,000</u>	<u>124,847</u>	<u>111,922</u>	<u>123,078</u>	<u>839,847</u>
DEPRECIATION					
At 1 January 2022	38,400	104,414	111,922	104,545	359,281
Charge for year	<u>9,600</u>	<u>2,919</u>	<u>0</u>	<u>5,737</u>	<u>18,256</u>
At 31 December 2022	<u>48,000</u>	<u>107,333</u>	<u>111,922</u>	<u>110,282</u>	<u>377,537</u>
NET BOOK VALUE					
At 31 December 2023	<u>432,000</u>	<u>17,514</u>	<u>0</u>	<u>12,796</u>	<u>462,310</u>
At 31 December 2022	<u>441,600</u>	<u>20,433</u>	<u>0</u>	<u>18,533</u>	<u>480,566</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
VAT	1,454	5,446
Prepayments	<u>1,025</u>	<u>791</u>
	<u>2,479</u>	<u>6,237</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,868	1,153
Other creditors	<u>4,017</u>	<u>1,112</u>
	<u>6,885</u>	<u>2,265</u>

ALLINGTON COMMUNITY ASSOCIATION
FOR THE YEAR ENDED 31 DECEMBER 2023

8

. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds General fund	506,139	(33,150)	472,989
TOTAL FUNDS	506,139	(33,150)	472,989

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	74,735	(107,885)	(33,150)
TOTAL FUNDS	74,735	(107,885)	(33,150)

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds General fund	523,726	(17,587)	506,139
TOTAL FUNDS	523,726	(17,587)	506,139

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	91,983	(109,570)	(17,587)
	91,983	(109,570)	(17,587)

ALLINGTON COMMUNITY ASSOCIATION

FOR THE YEAR ENDED 31 DECEMBER 2023

8. MOVEMENT IN FUNDS - continued

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

	At	Net movemen t in funds	At
	1.1.22		31.12.23
	£	£	£
Unrestricted funds General fund	523,726	(50,737)	472,989
TOTAL FUNDS	<u>523,726</u>	<u>(50,737)</u>	<u>472,989</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds General fund	166,718	(217,455)	(50,737)
TOTAL FUNDS	<u>166,718</u>	<u>(217,455)</u>	<u>(50,737)</u>

9. RELATED PARTY DISCLOSURES

The association is related to Allington Community Association Limited, and the amount owed at 31 December 2023 was £164; (2022 £164).

ALLINGTON COMMUNITY ASSOCIATION

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Management charges received	18,000	17,998
Donations	<u>4,229</u>	<u>29,711</u>
	22,229	47,709
Other trading activities		
Gaming machines	6,629	20,775
Entertainment	3,918	5,736
Subscription	1,311	3,473
Lottery	9,129	1,591
Hall and pitch hire	<u>31,519</u>	<u>8,699</u>
	52,506	40,274
Other income		
Council grants	<u>0</u>	<u>4,000</u>
	<u>0</u>	<u>4,000</u>
Total incoming resources	<u>74,735</u>	<u>91,983</u>
EXPENDITURE		
Raising donations and legacies		
Gaming machines	0	5,400
Video, pool and football	12,877	14,423
Bingo	0	0
Entertainment	2,865	5,926
Lottery	<u>0</u>	<u>902</u>
	15,742	26,651
Support costs		
Management		
Rent, rates and water	10,217	1,898
Insurance	5,130	2,396
Light and heat	10,569	10,299
Telephone	5,595	2,310
Postage and stationery	0	1,033
Cleaning and materials	10,862	19,273
Sundries	123	1,980
Repairs and renewals	27,645	18,981
Professional fees	<u>0</u>	<u>4,808</u>
	70,141	62,978

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

ALLINGTON COMMUNITY ASSOCIATION

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Management Finance		
Accountancy	3,598	1,150
Bank charges	148	298
	<hr/>	<hr/>
	3,746	1,448
Depreciation		
Freehold property	9,600	9,600
Lounge extension	2,919	2,927
Centre equipment	5,737	5,966
	<hr/>	<hr/>
	18,256	18,493
Total resources expended	107,885	109,570
	<hr/>	<hr/>
Net (expenditure)/income	<u>(33,150)</u>	<u>(17,587)</u>

This page does not form part of the statutory financial statements

ALLINGTON COMMUNITY ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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ALLINGTON COMMUNITY ASSOCIATION

England & Wales - Charity number 266434

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ALLINGTON COMMUNITY ASSOCIATION

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

The main object of the charity is to develop the community centre facilities to meet the ongoing needs of the local community and keep the community association building in good repair and compliant with current health and safety regulations. The charity meets these objectives by generating income through the provision of services and events for the local community.

Significant activities

The activities provided by the charity are varied. Its main income generating activities include social and recreational facilities for residents. Significant funds are also generated through membership income and discos, bingo, and the hall hire to local community groups. A play group is run for the benefit of local children and parents, generating funds through a mixture of self generated fees and local council funded contributions.

Public benefit

The charity runs for the public benefit by generating activities and events acting as a focal point, bringing the local community together.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main achievements of the charity has been the modernization of the fixtures, fittings and equipment, which needs to be continued to keep up-to-date with the current regulations. This expenditure has been met without the funding of loans or overdrafts, but due to its increased use of its facilities, donations have increased considerably.

FINANCIAL REVIEW

Financial position

The charity has had another slightly difficult year, but hopes profits will increase in the future.

Principal funding sources

The principal funding sources are generated by unrestricted activities and government grants.

Grants

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognised as income over the period necessary to match them with the related costs, for which they are intended to compensate.

Reserves policy

The committee of trustees has established a policy whereby unrestricted funds will be used to provide for the ongoing future maintenance of the community centre building.

FUTURE PLANS

Careful monitoring of the use of the hall, and to continue to meet the requirement needed by the local community and updating the facilities.

To meet its objectives, it is essential that the association has a strong and active committee that are dedicated to fundraising in particular. A volunteer led publicity drive, perhaps using social media, to raise the profile of the association and the activities it holds is recommended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are elected by a majority vote of association members present at the Annual General Meeting.

Organisational structure

The committee consists of chairman, secretary and a number of trustees. The committee meets on a regular basis. Individual trustees are encouraged to offer suggestions and commit time to aid the development of the charity and to continue to communicate with the management and members.

Induction and training of new trustees

New trustees gain knowledge of the operation of the charity through attendance at the meetings of trustees, which are held on a regular basis. The trustees are aware of their responsibilities from guidance provided by the charity commission.

Related parties

The association is related to Allington Community Association Limited, which runs the members licensed premises. The amount owed from Allington Community Association Limited at 31 December 2022 was £167 (2021 £13,416).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266434

Principal address

Castle Road
Allington
Maidstone
Kent
ME16 OPZ

Trustees

I Ibbertson
Ms C Honey
Mr A Starr
Mr C E Johnson (resigned 31.12.22)
Ms D J Johnson (resigned 31.12.22)
Mr A J Moyce
Mr P D Coy
Ms A J Gobell (resigned 31.12.22)
Mr M Honey (resigned 31.12.22)
Ms L J Harris (resigned 31.12.22)
Ms A K Jones
Mr M Hogbin (appointed 31.5.23)
Mrs J Mason (appointed 31.5.23)
Mr J Murray (appointed 28.3.23)
Mr S M Harris (appointed 28.3.23)
Mr K P Gobell (appointed 28.3.23)
Mr S J Francis (appointed 28.3.23)

Independent Examiner

Lance Clifton
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the board of trustees on 6 March 2024 and signed on its behalf by:

Ms C Honey - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALLINGTON COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Allington Community Association

I report to the charity trustees on my examination of the accounts of Allington Community Association (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement - matters of concern identified

I have completed my examination.

Due to the ill health of the previous book keeper it was not possible to receive all of the information and explanations in relation to certain items on the balance sheet for the year ended 31st December 2022

I have also not been able to fully clarify the source of certain income during the period most notably:-

- Cash balances - no records were available to confirm the cash balance held at the year end amounting to £7,934
- Income - we were unable to confirm the source of a receipt of £10,373 received on 8th February 2022.
- Due to Logins being unavailable in a timely fashion , it was not possible to complete the necessary returns for Vat and Gaming duty on time , i cannot therefore confirm that all liabilities are included in the accounts

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Lance Clifton

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

6 March 2024

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		47,709	28,666
Other trading activities	2	40,274	11,832
Other income		4,000	26,143
Total		<u>91,983</u>	<u>66,641</u>
EXPENDITURE ON			
Raising funds		26,651	19,400
Other		82,919	46,454
Total		<u>109,570</u>	<u>65,854</u>
NET INCOME/(EXPENDITURE)		(17,587)	787
RECONCILIATION OF FUNDS			
Total funds brought forward		523,726	522,939
TOTAL FUNDS CARRIED FORWARD		<u><u>506,139</u></u>	<u><u>523,726</u></u>

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

BALANCE SHEET
31 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	480,566	495,522
CURRENT ASSETS			
Debtors	6	6,237	17,985
Cash at bank and in hand		21,601	16,109
		<u>27,838</u>	<u>34,094</u>
CREDITORS			
Amounts falling due within one year	7	(2,265)	(5,890)
NET CURRENT ASSETS		<u>25,573</u>	<u>28,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>506,139</u>	<u>523,726</u>
NET ASSETS		<u>506,139</u>	<u>523,726</u>
FUNDS	8		
Unrestricted funds		<u>506,139</u>	<u>523,726</u>
TOTAL FUNDS		<u>506,139</u>	<u>523,726</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 March 2024 and were signed on its behalf by:

Ms C Honey - Trustee

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Freehold property	-	Straight line over 50 years
Lounge Extension	-	Straight line over 50 years
Centre equipment	-	straight line over 7 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Gaming machines	20,775	8,222
Entertainment	5,736	2,663
Subscriptions	3,473	947
Lottery	1,591	-
Hall and pitch hire	8,699	-
	<u>40,274</u>	<u>11,832</u>

ALLINGTON COMMUNITY ASSOCIATION

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	28,666
Other trading activities	11,832
Other income	26,143
Total	<u>66,641</u>
 EXPENDITURE ON	
Raising funds	19,400
Other	46,454
Total	<u>65,854</u>
 NET INCOME	787
 RECONCILIATION OF FUNDS	
Total funds brought forward	522,939
 TOTAL FUNDS CARRIED FORWARD	<u><u>523,726</u></u>

ALLINGTON COMMUNITY ASSOCIATION

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

5. TANGIBLE FIXED ASSETS

	Freehold property £	Lounge Extension £	Fixtures and fittings £	Centre equipment £	Totals £
COST					
At 1 January 2022	480,000	124,847	111,922	119,541	836,310
Additions	-	-	-	5,137	5,137
Disposals	-	-	-	(1,600)	(1,600)
	<u>480,000</u>	<u>124,847</u>	<u>111,922</u>	<u>123,078</u>	<u>839,847</u>
At 31 December 2022	480,000	124,847	111,922	123,078	839,847
DEPRECIATION					
At 1 January 2022	28,800	101,487	111,922	98,579	340,788
Charge for year	9,600	2,927	-	5,966	18,493
	<u>38,400</u>	<u>104,414</u>	<u>111,922</u>	<u>104,545</u>	<u>359,281</u>
At 31 December 2022	38,400	104,414	111,922	104,545	359,281
NET BOOK VALUE					
At 31 December 2022	<u>441,600</u>	<u>20,433</u>	<u>-</u>	<u>18,533</u>	<u>480,566</u>
At 31 December 2021	<u>451,200</u>	<u>23,360</u>	<u>-</u>	<u>20,962</u>	<u>495,522</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Allington Community Association Limited current account	-	13,416
VAT	5,446	830
Prepayments	791	3,739
	<u>6,237</u>	<u>17,985</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,153	3,657
Other creditors	1,112	2,233
	<u>2,265</u>	<u>5,890</u>

ALLINGTON COMMUNITY ASSOCIATION

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

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	523,726	(17,587)	506,139
TOTAL FUNDS	<u>523,726</u>	<u>(17,587)</u>	<u>506,139</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,983	(109,570)	(17,587)
TOTAL FUNDS	<u>91,983</u>	<u>(109,570)</u>	<u>(17,587)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	522,939	787	523,726
TOTAL FUNDS	<u>522,939</u>	<u>787</u>	<u>523,726</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,641	(65,854)	787
TOTAL FUNDS	<u>66,641</u>	<u>(65,854)</u>	<u>787</u>

ALLINGTON COMMUNITY ASSOCIATION

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

8. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	522,939	(16,800)	506,139
TOTAL FUNDS	<u>522,939</u>	<u>(16,800)</u>	<u>506,139</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,624	(175,424)	(16,800)
TOTAL FUNDS	<u>158,624</u>	<u>(175,424)</u>	<u>(16,800)</u>

9. RELATED PARTY DISCLOSURES

The association is related to Allington Community Association Limited and the amount owed at 31 December 2022 was £167 (2021 £13,416).

ALLINGTON COMMUNITY ASSOCIATION

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Management charges received	17,998	16,001
Donations	29,711	12,665
	<hr/>	<hr/>
	47,709	28,666
Other trading activities		
Gaming machines	20,775	8,222
Entertainment	5,736	2,663
Subscriptions	3,473	947
Lottery	1,591	-
Hall and pitch hire	8,699	-
	<hr/>	<hr/>
	40,274	11,832
Other income		
Covid grants	-	26,143
Council grants	4,000	-
	<hr/>	<hr/>
	4,000	26,143
Total incoming resources		
	<hr/>	<hr/>
	91,983	66,641
EXPENDITURE		
Raising donations and legacies		
Gaming machines	5,400	4,299
Video, pool and football	14,423	11,763
Bingo	-	87
Entertainment	5,926	3,174
Lottery	902	77
	<hr/>	<hr/>
	26,651	19,400
Support costs		
Management		
Rent, rates and water	1,898	(3,361)
Insurance	2,396	2,346
Light and heat	10,299	8,182
Telephone	2,310	623
Postage and stationery	1,033	326
Cleaning and materials	19,273	9,135
Sundries	1,980	890
Repairs and renewals	18,981	5,391
Professional fees	4,808	3,640
	<hr/>	<hr/>
	62,978	27,172

This page does not form part of the statutory financial statements

ALLINGTON COMMUNITY ASSOCIATION

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

	2022 £	2021 £
Management Finance		
Accountancy	1,150	582
Bank charges	298	82
	<u>1,448</u>	<u>664</u>
Other		
Freehold property	9,600	9,600
Lounge extension	2,927	2,926
Centre equipment	5,966	6,092
	<u>18,493</u>	<u>18,618</u>
Total resources expended	<u>109,570</u>	<u>65,854</u>
Net (expenditure)/income	<u>(17,587)</u>	<u>787</u>

This page does not form part of the statutory financial statements

ALLINGTON COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 DECEMBER 2022

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ALLINGTON COMMUNITY ASSOCIATION

England & Wales - Charity number 266434

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ALLINGTON COMMUNITY ASSOCIATION

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

ALLINGTON COMMUNITY ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

The main object of the charity is to develop the community centre facilities to meet the ongoing needs of the local community and keep the community association building in good repair and compliant with current health and safety regulations. The charity meets these objectives by generating income through the provision of services and events for the local community.

Significant activities

The activities provided by the charity are varied. Its main income generating activities include social and recreational facilities for residents. Significant funds are also generated through membership income and discos, bingo, and the hall hire to local community groups. A play group is run for the benefit of local children and parents, generating funds through a mixture of self generated fees and local council funded contributions.

Public benefit

The charity runs for the public benefit by generating activities and events acting as a focal point, bringing the local community together.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main achievements of the charity has been the modernization of the fixtures, fittings and equipment, which needs to be continued to keep up-to-date with the current regulations. This expenditure has been met without the funding of loans or overdrafts, but due to its increased use of its facilities, donations have increased considerably.

FINANCIAL REVIEW

Financial position

During 2021, the association has been effected by the global pandemic and has remained closed for most of the year. Once restrictions have lifted then profits should increase in the future.

Principal funding sources

The principal funding sources are generated by unrestricted activities and government grants.

Grants

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognised as income over the period necessary to match them with the related costs, for which they are intended to compensate.

Reserves policy

The committee of trustees has established a policy whereby unrestricted funds will be used to provide for the ongoing future maintenance of the community centre building.

FUTURE PLANS

Careful monitoring of the use of the hall, and to continue to meet the requirement needed by the local community and updating the facilities.

To meet its objectives, it is essential that the association has a strong and active committee that are dedicated to fundraising in particular. A volunteer led publicity drive, perhaps using social media, to raise the profile of the association and the activities it holds is recommended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are elected by a majority vote of association members present at the Annual General Meeting.

Organisational structure

The committee consists of chairman, secretary and a number of trustees. The committee meets on a regular basis. Individual trustees are encouraged to offer suggestions and commit time to aid the development of the charity and to continue to communicate with the management and members.

Induction and training of new trustees

New trustees gain knowledge of the operation of the charity through attendance at the meetings of trustees, which are held on a regular basis. The trustees are aware of their responsibilities from guidance provided by the charity commission.

Related parties

The association is related to Allington Community Association Limited, which runs the members licensed premises. The amount due from Allington Community Association Limited at 31 December 2021 was £13,416 (2020 £4,237).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266434

Principal address

Castle Road
Allington
Maidstone
Kent
ME16 OPZ

Trustees

P Harris (resigned 2.10.21)
I Ibbertson (appointed 12.10.21)
Ms C Honey (appointed 12.10.21)
Mr A Starr (appointed 12.10.21)
Mr C E Johnson (appointed 12.10.21)
Ms D J Johnson (appointed 12.10.21)
Mr A J Moyce (appointed 12.10.21)
Mr P D Coy (appointed 12.10.21)
Ms A J Gobell (appointed 12.10.21)
Mr M Honey (appointed 12.10.21)
Ms L J Harris (appointed 12.10.21)
Ms A K Jones (appointed 12.10.21)

Independent Examiner

Lance Clifton
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Approved by order of the board of trustees on 22 June 2022 and signed on its behalf by:

Mr M Honey - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALLINGTON COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Allington Community Association

I report to the charity trustees on my examination of the accounts of Allington Community Association (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Lance Clifton
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

22 June 2022

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		28,666	24,139
Other trading activities	2	11,832	8,539
Other income		26,143	25,000
Total		<u>66,641</u>	<u>57,678</u>
 EXPENDITURE ON			
Raising funds		19,400	12,389
Other		46,454	55,314
Total		<u>65,854</u>	<u>67,703</u>
NET INCOME/(EXPENDITURE)		<u>787</u>	<u>(10,025)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		522,939	532,964
TOTAL FUNDS CARRIED FORWARD		<u><u>523,726</u></u>	<u><u>522,939</u></u>

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

BALANCE SHEET
31 DECEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	495,522	511,830
CURRENT ASSETS			
Debtors	6	17,985	7,727
Cash at bank and in hand		16,109	13,164
		<u>34,094</u>	<u>20,891</u>
CREDITORS			
Amounts falling due within one year	7	(5,890)	(9,782)
		<u>28,204</u>	<u>11,109</u>
NET CURRENT ASSETS			
		<u>28,204</u>	<u>11,109</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>523,726</u>	<u>522,939</u>
NET ASSETS			
		<u>523,726</u>	<u>522,939</u>
FUNDS			
Unrestricted funds	8	523,726	522,939
TOTAL FUNDS		<u>523,726</u>	<u>522,939</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2022 and were signed on its behalf by:

Mr M Honey - Trustee

ALLINGTON COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Freehold property	-	Straight line over 50 years
Lounge Extension	-	Straight line over 50 years
Centre equipment	-	straight line over 7 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Gaming machines	8,222	3,395
Bingo	-	458
Entertainment	2,663	148
Subscriptions	947	4,005
Lottery	-	533
	<u>11,832</u>	<u>8,539</u>

ALLINGTON COMMUNITY ASSOCIATION

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	24,139
Other trading activities	8,539
Other income	25,000
Total	<u>57,678</u>
EXPENDITURE ON	
Raising funds	12,389
Other	55,314
Total	<u>67,703</u>
NET INCOME/(EXPENDITURE)	<u>(10,025)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	532,964
TOTAL FUNDS CARRIED FORWARD	<u><u>522,939</u></u>

ALLINGTON COMMUNITY ASSOCIATION

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

5. TANGIBLE FIXED ASSETS

	Freehold property £	Lounge Extension £	Fixtures and fittings £	Centre equipment £	Totals £
COST					
At 1 January 2021	480,000	124,847	111,922	117,232	834,001
Additions	-	-	-	2,309	2,309
At 31 December 2021	<u>480,000</u>	<u>124,847</u>	<u>111,922</u>	<u>119,541</u>	<u>836,310</u>
DEPRECIATION					
At 1 January 2021	19,200	98,561	111,922	92,488	322,171
Charge for year	9,600	2,926	-	6,091	18,617
At 31 December 2021	<u>28,800</u>	<u>101,487</u>	<u>111,922</u>	<u>98,579</u>	<u>340,788</u>
NET BOOK VALUE					
At 31 December 2021	<u>451,200</u>	<u>23,360</u>	<u>-</u>	<u>20,962</u>	<u>495,522</u>
At 31 December 2020	<u>460,800</u>	<u>26,286</u>	<u>-</u>	<u>24,744</u>	<u>511,830</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Allington Community Association Limited current account	13,416	4,237
VAT	830	-
Prepayments	3,739	3,490
	<u>17,985</u>	<u>7,727</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	3,657	5,553
Taxation and social security	-	632
Other creditors	2,233	3,597
	<u>5,890</u>	<u>9,782</u>

ALLINGTON COMMUNITY ASSOCIATION

England & Wales - Charity number 266434

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ALLINGTON COMMUNITY ASSOCIATION

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

ALLINGTON COMMUNITY ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main object of the charity is to develop the community centre facilities to meet the ongoing needs of the local community and keep the community association building in good repair and compliant with current health and safety regulations. The charity meets these objectives by generating income through the provision of services and events for the local community.

Significant activities

The activities provided by the charity are varied. Its main income generating activities include social and recreational facilities for residents. Significant funds are also generated through membership income and discos, bingo, and the hall hire to local community groups. A play group is run for the benefit of local children and parents, generating funds through a mixture of self generated fees and local council funded contributions.

Public benefit

The charity runs for the public benefit by generating activities and events acting as a focal point, bringing the local community together.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main achievements of the charity has been the modernization of the fixtures, fittings and equipment, which needs to be continued to keep up-to-date with the current regulations. This expenditure has been met without the funding of loans or overdrafts, but due to its increased use of its facilities, donations have increased considerably.

FINANCIAL REVIEW

Financial position

During 2020, the association has been effected by the global pandemic and has remained closed for most of the year. Once restrictions have lifted then profits should increase in the future.

Principal funding sources

The principal funding sources are generated by unrestricted activities and government grants.

Reserves policy

The committee of trustees has established a policy whereby unrestricted funds will be used to provide for the ongoing future maintenance of the community centre building.

FUTURE PLANS

Careful monitoring of the use of the hall, and to continue to meet the requirement needed by the local community and updating the facilities.

To meet its objectives, it is essential that the association has a strong and active committee that are dedicated to fundraising in particular. A volunteer led publicity drive, perhaps using social media, to raise the profile of the association and the activities it holds is recommended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected by a majority vote of association members present at the Annual General Meeting.

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The committee consists of chairman, secretary and a number of trustees. The committee meets on a regular basis. Individual trustees are encouraged to offer suggestions and commit time to aid the development of the charity and to continue to communicate with the management and members.

Induction and training of new trustees

New trustees gain knowledge of the operation of the charity through attendance at the meetings of trustees, which are held on a regular basis. The trustees are aware of their responsibilities from guidance provided by the charity commission.

Related parties

The association is related to Allington Community Association Limited, which runs the members licensed premises. The amount due from Allington Community Association Limited at 31 December 2020 was £4,237 (2019 £2).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266434

Principal address

Castle Road
Allington
Maidstone
Kent
ME16 OPZ

Trustees

P Harris
S Wade
D Waterman

Independent Examiner

Lance Clifton
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Approved by order of the board of trustees on 1 June 2021 and signed on its behalf by:



P Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALLINGTON COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Allington Community Association

I report to the charity trustees on my examination of the accounts of Allington Community Association (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Lance Clifton
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

1 June 2021

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	24,139	43,274
Other trading activities	3	8,539	20,483
Other income		25,000	-
Total		<u>57,678</u>	<u>63,757</u>
EXPENDITURE ON			
Raising funds		12,389	29,267
Other		55,314	72,409
Total		<u>67,703</u>	<u>101,676</u>
NET INCOME/(EXPENDITURE)		<u>(10,025)</u>	<u>(37,919)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		532,964	570,883
TOTAL FUNDS CARRIED FORWARD		<u><u>522,939</u></u>	<u><u>532,964</u></u>

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

BALANCE SHEET
31 DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	6	511,830	531,470
CURRENT ASSETS			
Debtors	7	7,727	6,358
Cash at bank and in hand		13,164	5,985
		<u>20,891</u>	<u>12,343</u>
CREDITORS			
Amounts falling due within one year	8	(9,782)	(10,849)
NET CURRENT ASSETS		<u>11,109</u>	<u>1,494</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		522,939	532,964
NET ASSETS		<u>522,939</u>	<u>532,964</u>
FUNDS	9		
Unrestricted funds		522,939	532,964
TOTAL FUNDS		<u>522,939</u>	<u>532,964</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2021 and were signed on its behalf by:

P Harris - Trustee

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Freehold property	- Straight line over 50 years
Lounge Extension	- Straight line over 50 years
Centre equipment	- straight line over 7 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Management charges received	12,000	26,499
Donations	12,139	16,775
	<u>24,139</u>	<u>43,274</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Gaming machines	3,395	9,010
Bingo	458	1,160
Entertainment	148	5,210
Admissions	-	93
Subscriptions	4,005	5,010
Lottery	533	-
	<u>8,539</u>	<u>20,483</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	43,274
Other trading activities	<u>20,483</u>
Total	63,757
EXPENDITURE ON	
Raising funds	29,267
Other	<u>72,409</u>
Total	101,676
NET INCOME/(EXPENDITURE)	<u>(37,919)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	570,883
TOTAL FUNDS CARRIED FORWARD	<u><u>532,964</u></u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. TANGIBLE FIXED ASSETS

	Freehold property £	Lounge Extension £	Fixtures and fittings £	Centre equipment £	Totals £
COST					
At 1 January 2020 and 31 December 2020	<u>480,000</u>	<u>124,847</u>	<u>111,922</u>	<u>117,232</u>	<u>834,001</u>
DEPRECIATION					
At 1 January 2020	9,600	95,635	111,922	85,374	302,531
Charge for year	<u>9,600</u>	<u>2,926</u>	<u>-</u>	<u>7,114</u>	<u>19,640</u>
At 31 December 2020	<u>19,200</u>	<u>98,561</u>	<u>111,922</u>	<u>92,488</u>	<u>322,171</u>
NET BOOK VALUE					
At 31 December 2020	<u>460,800</u>	<u>26,286</u>	<u>-</u>	<u>24,744</u>	<u>511,830</u>
At 31 December 2019	<u>470,400</u>	<u>29,212</u>	<u>-</u>	<u>31,858</u>	<u>531,470</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Allington Community Association Limited current account	4,237	2
VAT	-	690
Prepayments	<u>3,490</u>	<u>5,666</u>
	<u>7,727</u>	<u>6,358</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	5,553	6,627
Taxation and social security	632	-
Other creditors	<u>3,597</u>	<u>4,222</u>
	<u>9,782</u>	<u>10,849</u>

9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	532,964	(10,025)	522,939
TOTAL FUNDS	<u>532,964</u>	<u>(10,025)</u>	<u>522,939</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,678	(67,703)	(10,025)
TOTAL FUNDS	<u>57,678</u>	<u>(67,703)</u>	<u>(10,025)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	570,883	(37,919)	532,964
TOTAL FUNDS	<u>570,883</u>	<u>(37,919)</u>	<u>532,964</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,757	(101,676)	(37,919)
TOTAL FUNDS	<u>63,757</u>	<u>(101,676)</u>	<u>(37,919)</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	570,883	(47,944)	522,939
TOTAL FUNDS	<u>570,883</u>	<u>(47,944)</u>	<u>522,939</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,435	(169,379)	(47,944)
	—	—	—
TOTAL FUNDS	<u>121,435</u>	<u>(169,379)</u>	<u>(47,944)</u>

10. RELATED PARTY DISCLOSURES

The association is related to Allington Community Association Limited and the amount due at 31 December 2020 was £4,237 (2019 £2).

ALLINGTON COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Management charges received	12,000	26,499
Donations	12,139	16,775
	<hr/>	<hr/>
	24,139	43,274
Other trading activities		
Gaming machines	3,395	9,010
Bingo	458	1,160
Entertainment	148	5,210
Admissions	-	93
Subscriptions	4,005	5,010
Lottery	533	-
	<hr/>	<hr/>
	8,539	20,483
Other income		
Covid grants	25,000	-
	<hr/>	<hr/>
Total incoming resources	57,678	63,757
EXPENDITURE		
Raising donations and legacies		
Gaming machines	1,699	5,485
Video, pool and football	7,406	15,396
Bingo	85	222
Entertainment	3,067	8,164
Lottery	132	-
	<hr/>	<hr/>
	12,389	29,267
Support costs		
Management		
Rent, rates and water	1,333	4,442
Insurance	2,288	2,744
Light and heat	8,198	10,518
Telephone	763	1,221
Postage and stationery	836	809
Cleaning and materials	12,160	14,954
Sundries	587	1,876
Repairs and renewals	4,939	9,964
Professional fees	3,493	4,993
	<hr/>	<hr/>
	34,597	51,521
Finance		
Accountancy	720	661
Carried forward	720	661

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ALLINGTON COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Finance		
Brought forward	720	661
Bank charges	357	205
	<u>1,077</u>	<u>866</u>
Other		
Freehold property	9,600	9,600
Lounge extension	2,926	2,926
Centre equipment	7,114	7,496
	<u>19,640</u>	<u>20,022</u>
Total resources expended	<u>67,703</u>	<u>101,676</u>
Net expenditure	<u><u>(10,025)</u></u>	<u><u>(37,919)</u></u>

This page does not form part of the statutory financial statements