

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

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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 0PZ

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

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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)	(37,919)
RECONCILIATION OF FUNDS	
Total funds brought forward	570,883
TOTAL FUNDS CARRIED FORWARD	<u>532,964</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	480,000	124,847	111,922	117,232	834,001
DEPRECIATION					
At 1 January 2020	9,600	95,635	111,922	85,374	302,531
Charge for year	9,600	2,926	-	7,114	19,640
At 31 December 2020	19,200	98,561	111,922	92,488	322,171
NET BOOK VALUE					
At 31 December 2020	460,800	26,286	-	24,744	511,830
At 31 December 2019	470,400	29,212	-	31,858	531,470

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Allington Community Association Limited current account	4,237	2
VAT	-	690
Prepayments	3,490	5,666
	<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	3,597	4,222
	<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)
	<u> </u>	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>	<u> </u>
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)
	<u> </u>	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>	<u> </u>
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/> 24,139	<hr/> 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/> 8,539	<hr/> 20,483
Other income		
Covid grants	25,000	-
	<hr/> 57,678	<hr/> 63,757
Total incoming resources		
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/> 12,389	<hr/> 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/> 34,597	<hr/> 51,521
Finance		
Accountancy	720	661
Carried forward	720	661

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 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>(10,025)</u>	<u>(37,919)</u>