

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

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 0PZ

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)
NET CURRENT ASSETS		<u>28,204</u>	<u>11,109</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		523,726	522,939
NET ASSETS		<u>523,726</u>	<u>522,939</u>
FUNDS	8		
Unrestricted funds		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
	<hr/>	<hr/>
	11,832	8,539
	<hr/>	<hr/>

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	57,678
 EXPENDITURE ON	
Raising funds	12,389
Other	55,314
Total	67,703
 NET INCOME/(EXPENDITURE)	(10,025)
 RECONCILIATION OF FUNDS	
Total funds brought forward	532,964
 TOTAL FUNDS CARRIED FORWARD	522,939

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	480,000	124,847	111,922	119,541	836,310
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	28,800	101,487	111,922	98,579	340,788
NET BOOK VALUE					
At 31 December 2021	451,200	23,360	-	20,962	495,522
At 31 December 2020	460,800	26,286	-	24,744	511,830

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>