

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 0PZ

Trustees

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

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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
		<hr/> 27,838	<hr/> 34,094
CREDITORS			
Amounts falling due within one year	7	(2,265)	(5,890)
NET CURRENT ASSETS		<hr/> 25,573	<hr/> 28,204
TOTAL ASSETS LESS CURRENT LIABILITIES		506,139	523,726
NET ASSETS		<hr/> 506,139	<hr/> 523,726
FUNDS	8		
Unrestricted funds		506,139	523,726
TOTAL FUNDS		<hr/> 506,139	<hr/> 523,726

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

The notes form part of these financial statements

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	-
	<hr/>	<hr/>
	40,274	11,832
	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	480,000	124,847	111,922	123,078	839,847
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	38,400	104,414	111,922	104,545	359,281
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 December 2022	441,600	20,433	-	18,533	480,566
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	451,200	23,360	-	20,962	495,522
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	6,237	17,985
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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/> 47,709	<hr/> 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/> 40,274	<hr/> 11,832
Other income		
Covid grants	-	26,143
Council grants	4,000	-
	<hr/> 4,000	<hr/> 26,143
Total incoming resources	<hr/> 91,983	<hr/> 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/> 26,651	<hr/> 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/> 62,978	<hr/> 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
	<hr/> 1,448	<hr/> 664
Other		
Freehold property	9,600	9,600
Lounge extension	2,927	2,926
Centre equipment	5,966	6,092
	<hr/> 18,493	<hr/> 18,618
Total resources expended	<hr/> 109,570	<hr/> 65,854
Net (expenditure)/income	<hr/> <hr/> (17,587)	<hr/> <hr/> 787

ALLINGTON COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 DECEMBER 2022

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