

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

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 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

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 2023 was £164; (2022 £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 (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').

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

21 April 2024

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023 Unrestricted fund	2022 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		22,229	47,709
Other trading activities	2	52,506	40,274
Other income		0	4,000
Total		<u>74,735</u>	<u>91,983</u>
EXPENDITURE ON			
Raising funds		15,742	26,651
Other		92,143	82,919
Total		<u>107,885</u>	<u>109,570</u>
NET INCOME/(EXPENDITURE)		(33,150)	(17,587)
RECONCILIATION OF FUNDS			
Total funds brought forward		506,139	523,726
TOTAL FUNDS CARRIED FORWARD		<u>472,989</u>	<u>506,139</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		15,085	21,601
		<u>17,564</u>	<u>27,838</u>
CREDITORS			
Amounts falling due within one year	7	(6,885)	(2,265)
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	4,000
Total	<u>91,983</u>
EXPENDITURE ON	
Raising funds	26,651
Other	82,919
Total	<u>109,570</u>
NET INCOME	(17,587)
RECONCILIATION OF FUNDS	
Total funds brought forward	523,726
TOTAL FUNDS CARRIED FORWARD	<u>506,139</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
	£	£	£	£	£
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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
<b>TOTAL FUNDS</b>	<b><u>506,139</u></b>	<b><u>(33,150)</u></b>	<b><u>472,989</u></b>

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)
<b>TOTAL FUNDS</b>	<b><u>74,735</u></b>	<b><u>(107,885)</u></b>	<b><u>(33,150)</u></b>

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
<b>TOTAL FUNDS</b>	<b><u>523,726</u></b>	<b><u>(17,587)</u></b>	<b><u>506,139</u></b>

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)
	<b><u>91,983</u></b>	<b><u>(109,570)</u></b>	<b><u>(17,587)</u></b>

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 movement 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 £
<b>INCOME AND ENDOWMENTS</b>		
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>
<b>EXPENDITURE</b>		
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/> 3,746	<hr/> 1,448
Depreciation		
Freehold property	9,600	9,600
Lounge extension	2,919	2,927
Centre equipment	5,737	5,966
	<hr/> 18,256	<hr/> 18,493
Total resources expended	107,885	109,570
Net (expenditure)/income	<hr/> <u>(33,150)</u>	<hr/> <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

	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